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NEWS RELEASE

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FOR RELEASE March 11, 2014

Auditor of State Mary Mosiman today released a report on a special investigation of Grange Township for the period January 1, 2006 through November 15, 2013. The special investigation was requested by the Woodbury County Auditor and Township officials as a result of concerns identified with certain transactions prepared by the former Township Clerk, Peggy Powell.

Mosiman reported the special investigation identified \$60,028.58 of improper and unsupported disbursements. The improper disbursements of \$59,896.06 include:

- \$35,884.50 of ATM withdrawals and fees,
- \$13,495.00 of payments issued to Ms. Powell or her husband, Dave Powell,
- \$4,083.56 for the net amount of transactions between the Township and Martha Washington Chapter National Society Daughters of the American Revolution (DAR),
- \$4,536.00 of bank charges and overdraft fees,
- \$1,197.00 of other purchases, including fuel, and
- \$700.00 of cash withdrawals from the bank or by check.

The \$132.52 of unsupported disbursements identified consists of payments to Staples for which appropriate documentation was not available.

In addition, Mosiman reported the Township has not paid \$19,515.26 of obligations for the Township's fire protection. The \$19,515.26 includes \$10,000.00 owed to the Bronson Fire Department, \$5,109.67 owed to the Salix Fire Department, and \$4,405.59 owed to Liberty Township.

Mosiman also reported \$45,400.00 of repayments were deposited to the Township's bank account between October 22, 2007 and August 2, 2013. The repayments include \$36,405.00 from Ms. Powell and \$8,995.00 of cash deposits.

The report includes recommendations to strengthen the Township's internal controls, such as improvements to segregation of duties, ensuring Board minutes are prepared in accordance with the *Code of Iowa* and maintaining supporting documentation for all disbursements.

Copies of the report have been filed with the Woodbury County Sheriff's Office, the Division of Criminal Investigation, the Woodbury County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/1313-0005-BE00.pdf>.

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**REPORT ON SPECIAL INVESTIGATION OF
GRANGE TOWNSHIP
FOR THE PERIOD
JANUARY 1, 2006 THROUGH NOVEMBER 15, 2013**

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Auditor of State's Report

To the Members of the Grange Township
Board of Trustees:

As a result of concerns regarding possible improprieties for certain disbursements and at your request, we have applied certain tests and procedures to selected financial transactions of the Township for the period January 1, 2006 through November 15, 2013, or as otherwise noted. Based on our review of relevant information and discussions with Board members, we performed the following procedures:

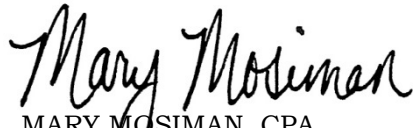
- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined deposits to the Township's bank account to determine the source, purpose, and propriety of each deposit and to determine deposits were made intact.
- (3) Reviewed activity in the Township's bank account to identify any unusual activity and examined images of redeemed checks for propriety.
- (4) Scanned all disbursements from the Township's bank account. We also examined documentation for certain disbursements to determine whether they were appropriate, properly approved, and properly supported.
- (5) Examined all payments from the Township's bank account to Ms. Powell or her husband, David Powell, to determine if the amounts disbursed were appropriate, properly approved, and supported by adequate documentation.
- (6) Examined all payments from the Township's bank account to Martha Washington Chapter National Society Daughters of the American Revolution (DAR) to determine if the amounts disbursed were appropriate, properly approved, and supported by adequate documentation.
- (7) Confirmed with Woodbury County officials the amount of compensation paid to Ms. Powell.
- (8) Confirmed payments to the Township by Woodbury County to determine if they were properly deposited to the Township's bank account.
- (9) Obtained and reviewed the Township's budgets and summary of receipts and disbursements reports to ensure compliance with Chapter 359 of the *Code of Iowa*.
- (10) Obtained and reviewed Ms. Powell's personal bank statements to identify the source of certain deposits.


These procedures identified \$60,028.58 of improper and unsupported disbursements during the period January 1, 2006 through November 15, 2013. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **F** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of Grange Township, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Woodbury County Sheriff's Office, the Division of Criminal Investigation, the Woodbury County Attorney's Office, and the Attorney General's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the officials of Grange Township and representatives of the Woodbury County Sheriff's Office during the course of our investigation.


MARY MOSIMAN, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

January 23, 2014

Grange Township
Investigative Summary

Background Information

Grange Township is located in Woodbury County. The Township Board of Trustees (Board) is comprised of 3 members elected to 4-year terms. The primary responsibilities of the Board are the provision of fire and ambulance services to properties within the Township.

Peggy Powell was the Township's Clerk (Clerk) until her resignation in November 2013. Adequate records were not available to determine the exact date she was hired. However, according to available Township documentation, Ms. Powell became the Clerk between February 13, 2006 and May 30, 2006. In addition, during the time Ms. Powell was the Clerk, she was also the Treasurer for the Martha Washington Chapter National Society Daughters of the American Revolution (DAR). As the Clerk, Ms. Powell was responsible for:

- 1) Receipts – collecting Township funds, preparing deposits and depositing the collections,
- 2) Disbursements – making purchases, receiving certain goods and services, maintaining supporting documentation, preparing and signing checks, distributing checks, and posting to the check register, and
- 3) Reporting – preparing Board minutes and financial reports, including the annual Summary Statement of Receipts and Disbursements and annual budget submitted to Woodbury County Auditor.

The Township's primary revenue source is property tax collected by Woodbury County, remitted to the Township, and deposited to the Township's checking account. Funds deposited to the Township's checking account are used for fire and ambulance services for the Township. According to a Board member, the Township does not receive any revenue from any other sources.

In accordance with section 359.47 of the *Code of Iowa*, the Clerk, while engaged in official business, is to be compensated an hourly rate established by the County Board of Supervisors. The compensation is to be paid by the County rather than from Township funds. However, according to a representative of the Woodbury County Auditor's Office (County Auditor's Office), Ms. Powell did not receive any compensation from the County for performing the Clerk's duties. Ms. Powell did not record her time and she did not request compensation from Woodbury County.

All Township disbursements are to be made by check. Ms. Powell was responsible for providing a listing of all Township disbursements to the Board of Trustees for approval. After the disbursement listing was approved, Ms. Powell signed the checks. The Township required only Ms. Powell's signature on checks. Bank statements and check images were sent directly to Ms. Powell and were not reviewed by members of the Board. According to a Board member we spoke with, typical disbursements from the Township's bank account would be for fire protection provided by the Bronson Fire Department and the Salix Fire Department. There would also be occasional disbursements for supplies.

According to a Board member, the Township has a cemetery, although the Township no longer sells plots. In addition, the Township does not incur maintenance costs for the cemetery.

The Woodbury County Treasurer's Office (County Treasurer's Office) attempted to electronically deposit \$2,800.00 of property tax in the Township's bank account on November 1, 2013; however, the electronic deposit was returned because the bank account was closed. According to a Board member we spoke with, he received a call from the County Treasurer's Office on November 1, 2013 stating the Township's bank account was closed and the County was unable to deposit the

\$2,800.00 of property tax to the account. As a result, the Board member attempted to contact Ms. Powell to determine why the account was closed. Ms. Powell did not answer his calls and she did not return his phone calls.

According to a Board member, he attempted to contact Ms. Powell several times over the next few days to discuss the Township's financial status, but contact with Ms. Powell was never made. On November 7, 2013, a Board member was contacted by a representative of the County Treasurer's Office to determine what should be done with the Township's property tax collections. According to the Board member, he told the County Treasurer's Office to keep the property tax until he could reach Ms. Powell. Because Ms. Powell could not be reached, the County Treasurer's Office contacted the County Auditor's Office to determine the next steps.

On the same day, the County Auditor contacted the Board member and requested a Board member file a complaint with the Woodbury Sheriff's Office (Sheriff's Office). The Board member called Ms. Powell to inform her of the County Auditor's request but he had to leave a message because she did not answer the call. Ms. Powell returned the Board member's call and spoke with his wife because he was not available. According to notes taken by the Board member's wife, Ms. Powell left a package attached to the Board member's mailbox. The package included Ms. Powell's resignation letter, letters from County officials, and Township financial information. A copy of Ms. Powell's resignation letter is included in **Appendix 1**. The package also included a letter sent directly to Ms. Powell on September 21, 2013 from the Township's bank stating the Township's bank account had been closed. A copy of the letter is included in **Appendix 2**. After receiving the records, the Board member filed a complaint with the Sheriff's Office.

Because of concerns regarding the Township's financial condition, the County Auditor and Township officials requested the Office of Auditor of State conduct an investigation of the Township's financial transactions. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2006 through November 15, 2013.

Detailed Findings

These procedures identified \$60,028.58 of improper and unsupported disbursements for the period January 1, 2006 through November 15, 2013. The improper disbursements of \$59,896.06 identified include:

- \$35,884.50 of ATM withdrawals and fees,
- \$13,495.00 of payments issued to Ms. Powell or her husband, David Powell,
- \$4,083.56 for the net amount of transactions between the Township and Martha Washington Chapter National Society Daughters of the American Revolution (DAR),
- \$4,536.00 of bank charges and overdraft fees,
- \$1,197.00 of other purchases, including fuel, and
- \$700.00 of cash withdrawals from the bank or by check.

The \$132.52 of unsupported disbursements identified consist of payments to Staples for which appropriate documentation was not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

We reviewed images of checks issued from the Township's checking account for the period January 1, 2006 through November 15, 2013 to determine if the disbursements appeared appropriate for the Township's operations. We also reviewed all the records Ms. Powell provided to the Board member and discussed certain disbursements with a Board member. As a result, we identified several improper and unsupported disbursements.

We identified cash withdrawals, checks issued to Mr. and Ms. Powell, and checks issued to DAR. We were unable to locate supporting documentation for all disbursements because records were not properly maintained.

ATM Withdrawals and Fees – As previously stated, all Township disbursements were to be made by check and approved by the Board of Trustees. During our review of the bank statements, we identified 230 Automated Teller Machine (ATM) withdrawals and fees associated with the use of an ATM. The 230 withdrawals occurred between December 5, 2007 and August 5, 2013 and the amount of the withdrawals ranged from \$22.00 to \$303.00. According to the Board member we spoke with, the Township does not pay any bills in cash and the only Township disbursements are for fire protection. As a result, cash would not need to be withdrawn from the Township's bank account for operations.

Exhibit B lists all the ATM withdrawals and fees associated with the ATM withdrawals. A copy of a bank statement from the Township's bank is included in **Appendix 3** to illustrate a few of the ATM withdrawals and associated fees.

During our review of the Township's bank statements, we also identified additional fees for using an ATM to check the balance of the bank account. **Table 1** summarizes the number and amount of ATM withdrawals by fiscal year. The **Table** also includes the additional fees identified.

Table 1					
Fiscal Year Ended June 30,	ATM Withdrawals		Non-Wells Fargo ATM Fees	Other ATM Fees	Total
	Number	Amount[^]			
2008	33	\$ 3,720.00	70.50	14.50	3,805.00
2009	53	5,364.00	127.50	1.50	5,493.00
2010	-	-	-	-	-
2011	8	977.00	22.50	4.00	1,003.50
2012	62	8,512.00	155.00	-	8,667.00
2013	64	14,323.50	157.50	-	14,481.00
2014*	10	2,410.00	25.00	-	2,435.00
Total	230	\$ 35,306.50	558.00	20.00	35,884.50

* - Through August 31, 2013.

[^] - Amount includes Wells Fargo fee for withdrawal.

Of the 230 withdrawals shown in the **Table**, 174 occurred at Belle of Sioux City Casino in Sioux City, WinnaVegas Casino in Sloan, and a casino in Omaha. The 174 ATM withdrawals totaled \$29,058.00, including fees for the withdrawals.

The \$35,884.50 of ATM withdrawals and fees are included in **Exhibit A** as improper disbursements.

With assistance from the Woodbury County Sheriff's Office, we obtained Ms. Powell's player's card information from WinnaVegas Casino for the period January 2013 through January 2014. **Table 2** summarizes Ms. Powell's player's card activity at the WinnaVegas Casino for that period.

Table 2				
Month	Number of Days	Amount In	Amount Out	Net Winnings(Loss)
January 2013	8	\$ 7,021.85	6,835.95	(185.90)
February 2013	10	13,827.32	12,229.80	(1,597.52)
March 2013	15	13,032.75	11,872.34	(1,160.41)
April 2013	14	6,900.80	6,247.60	(653.20)
May 2013	17	17,909.60	16,406.25	(1,503.35)
June 2013	10	8,483.24	8,874.49	391.25
July 2013	15	8,846.70	7,521.64	(1,328.06)
August 2013	10	3,662.05	2,989.95	(672.10)
September 2013	11	5,797.55	6,096.30	298.75
October 2013	12	6,820.10	6,563.10	(257.00)
November 2013	9	5,362.85	5,418.15	55.30
December 2013	11	9,808.35	8,828.25	(980.10)
January 2014	9	11,535.55	11,476.85	(58.70)
Total	151	\$ 119,008.71	111,360.67	(7,651.04)

As illustrated by the **Table**, Ms. Powell spent \$119,008.71 and received \$111,360.67, for a net loss of \$7,651.04 for the period January 1, 2013 through January 31, 2014.

Cash Withdrawals – We identified 3 cash withdrawals totaling \$700.00 from the Township's bank account. For 2 of the 3 cash withdrawals, Ms. Powell issued a check for cash. For the remaining cash withdrawal, the withdrawal was supported by a counter withdrawal slip from the bank signed by Ms. Powell. **Appendix 4** includes a copy of the counter withdrawal slip from the bank and copies of the checks issued to "Cash". **Table 3** lists the 3 cash withdrawals.

Table 3			
Date	Check Number	Amount	Memo
04/09/09	1032	\$ 200.00	None
04/10/09	1034	200.00	More printer ink
12/11/09	-	300.00	None
Total		\$ 700.00	

Supporting documentation was not available for the subsequent use of the cash. In addition, a Board member stated cash should not have been used to conduct Township business and he did not know why it would be necessary. As a result, the \$700.00 is included in **Exhibit A** as improper disbursements.

Payments to Peggy and Dave Powell – We identified 41 checks from the Township’s checking account issued to Peggy Powell and her husband. Names listed as payees include Peggy Powell, Peg Powell, Mrs. David Powell, and Dave Powell. As previously stated, section 359.47 of the *Code of Iowa* requires Clerk’s services to be compensated at an hourly rate established by the County Board of Supervisors for the time spent conducting official business of the Township. The compensation for Clerk’s services would have been paid to Ms. Powell by Woodbury County at an hourly rate. However, according to a representative of the Board of Supervisors, Ms. Powell did not receive any compensation from the County for services provided to the Township. According to a Board member, the Township did not compensate Ms. Powell for Clerk services and the Board member could not think of a reason why Mr. Powell would have received checks from the Township.

Exhibit C lists the 41 checks issued to Peggy Powell or Dave Powell. As illustrated by the **Exhibit**, the checks total \$13,495.00 and range from \$75.00 to \$1,000.00. The **Exhibit** also illustrates the checks were issued from April 10, 2009 through April 12, 2012. As illustrated by **Exhibit B**, Ms. Powell did not make any ATM withdrawals between March 2, 2009 and May 24, 2011. Based on the checks listed in **Exhibit C**, it is apparent Ms. Powell issued checks to herself and her husband during this period rather than withdrawing funds through an ATM.

As previously stated, Ms. Powell prepared, signed, and distributed all checks. As illustrated by the **Exhibit**, Ms. Powell issued checks out of sequence. We are unable to determine why she did not issue checks in sequential order.

According to a Board member we spoke with, Ms. Powell should not have received any reimbursements unless they were approved by the Board. He also stated he did not remember any payments to Peggy or Dave Powell listed on the disbursement listings.

Of the 41 checks, 15 included a notation in the memo line which was readable. The memos included descriptions such as computer program, computer upgrade, printer, printer ink, and reimbursement. Memos were also identified which stated “Party” and “prescription.” The memos do not appear to be an accurate description of the payments based on the following:

- None of the Township’s records available for our review were computer-generated. Township records which appear to have been prepared by Ms. Powell were manually prepared.
- Board members we spoke with could not recall any computer generated documents.
- Based on our experience with records maintained by other Townships and the very limited number of authorized financial transactions for the Township, it would not be unusual for the Township’s records to be manually maintained.
- Each of the payments were for even dollar amounts. This would be extremely unusual for reimbursements or salary payments.

The \$13,495.00 of payments to Peggy and Dave Powell are included as improper disbursements in **Exhibit A**.

Payments to DAR – We identified 9 checks issued to Martha Washington Chapter National Society Daughters of the American Revolution (DAR) from the Township’s checking account. According to a representative of DAR, Ms. Powell was the Treasurer for the Martha Washington Chapter in Sioux City, Iowa for the past 10 years until August 2013. **Table 4** lists the 9 payments issued to DAR.

Table 4

Check Date	Check Number	Amount	Memo
07/23/07	256	\$ 500.00	Donation
08/29/07	257	200.00	Donation
09/24/07	258	1,200.00	Donation
11/21/08	1031	500.00	Donation
12/05/08	1030	500.00	Loan
10/22/09	1067	200.00	Donation-Wounded Warriors
11/26/09	1071	1,000.00	Donation
09/23/10	1082	400.00	<i>None</i>
11/20/10	1086	1,200.00	<i>None</i>
Total		<u>\$ 5,700.00</u>	

As illustrated by the **Table**, the 9 payments total \$5,700.00. All 9 checks were signed by Ms. Powell, 6 were described in the memo portion of the check as a donation, and 1 was described as a loan. We were unable to locate supporting documentation for the 9 payments. We also spoke with a Board member to determine if the Township donated to DAR. According to the Board member, the Township did not make any donations or any other authorized payments to DAR.

In addition, as illustrated by **Exhibit F**, we identified 4 checks totaling \$1,616.44 from DAR deposited to the Township's checking account. According to a representative of DAR, DAR does not conduct business with Grange Township; therefore, any checks issued to Grange Township would not be appropriate. The checks range from \$166.44 to \$600.00. A copy of a \$500.00 check issued from DAR's bank account to the Township is included in **Appendix 5**.

Table 5 summarizes the checks issued by the Township to DAR by Ms. Powell and the checks issued by DAR to the Township which were deposited in the Township's bank account.

Table 5

Description	Amount
Checks issued to DAR Table 4	\$ 5,700.00
Checks deposited from DAR Exhibit F	(1,616.44)
Net total	<u>\$ 4,083.56</u>

The \$4,083.56 net amount of transactions between the Township and DAR are included in **Exhibit A** as improper disbursements.

Bank Charges and Overdraft Fees – As previously stated, the County Treasurer's Office called a Board member to inform him they were unable to deposit \$2,800.00 of property tax because the Township's bank account was closed. During our review of the Township's bank account, we determined the account had a continuous deficit balance beginning January 10, 2012. On September 13, 2013, the Township had a deficit balance of \$1,385.79. Because the Township's account had a continuous deficit balance, the bank wrote off the account and closed the Township's bank account on September 20, 2013. There was no activity in the account between September 13, 2013 and September 20, 2013.

Using the Township's bank statements, we determined the Township incurred overdraft fees and non-sufficient funds charges. **Exhibit D** lists 131 overdraft fees and non-sufficient funds charges which total \$4,536.00.

As illustrated by the **Exhibit**, 89 of the 131 charges occurred as a result of ATM withdrawals. Had the improper disbursements previously identified not been made, the overdraft charges would not have occurred. The \$4,536.00 of bank charges and overdraft fees are included in **Exhibit A** as improper disbursements.

Payments to Vendors – As previously stated, we reviewed the Township's bank statements to determine if purchases appeared reasonable for the Township's operations. As a result of this review, we identified 31 purchases made with the Township's debit card between January 1, 2006 and November 15, 2013. The transactions identified include 19 purchases from convenience stores, such as Casey's and Heritage Express. They also include 3 purchases from Staples, 4 from Dollar General, 2 from Kmart, 1 from Walgreens, and 1 from Fareway. We also identified a \$385.50 purchase from Menards on June 27, 2011 and a \$192.59 refund from Menards on June 29, 2011.

Because supporting documentation was not available, we discussed the 31 purchases with a Board member. Based on the Township's operations and Ms. Powell's responsibilities, there is no apparent need for Ms. Powell to purchase from these vendors on behalf of the Township. However, according to the Board member we spoke with, he thought Ms. Powell may have purchased office supplies from Staples. He did not think purchases from the remaining vendors appeared reasonable for the Township's operations. The remaining 28 disbursements and the Menard's refund, which total \$1,197.00, are listed in **Exhibit E** and are included in **Exhibit A** as improper disbursements.

Table 6 summarizes the 3 purchases from Staples. As illustrated by the **Table**, Ms. Powell made the 3 purchases between December 21, 2007 and December 15, 2008. Based on Ms. Powell's responsibilities and the Township's bank activity, it seems unlikely Ms. Powell would need \$132.52 of supplies. Because we were unable to locate or obtain supporting documentation for the Staples purchases, the \$132.52 is included in **Exhibit A** as unsupported disbursements.

Table 6	
Date	Amount
12/21/07	\$ 30.90
05/16/08	21.38
12/15/08	80.24
Total	\$ 132.52

COLLECTIONS

As Clerk, Ms. Powell was responsible for the proper deposit of all Township collections. The primary revenue source for the Township was property tax collected by Woodbury County and remitted to the Township. We confirmed payments to the Township by Woodbury County from January 1, 2006 through November 15, 2013 and determined they were electronically deposited to the Township's bank account.

REPAYMENTS AND OTHER DEPOSITS

In addition to confirming payments from Woodbury County, we reviewed the source of all other deposits in the Township's bank account for the period January 1, 2006 through November 15, 2013.

During our review, we identified 56 deposits totaling \$47,016.44 received by the Township which were not from Woodbury County. We obtained supporting documentation for the 56 deposits from the bank. **Exhibit F** summarizes the 56 deposits and the source of the deposits. As illustrated by the **Exhibit**, we identified 30 checks and a money order from Ms. Powell which total \$36,405.00. The checks and money order range from \$100.00 to \$7,000.00 and were deposited between December 31, 2007 and August 2, 2013. A copy of a check issued by Ms. Powell in the amount of \$6,000.00 for repayment is included in **Appendix 5**. The \$36,405.00 is included in **Exhibit A** as a repayment from Peggy Powell.

Also, the **Exhibit** illustrates 29 deposits consisted of \$8,995.00 of cash. The cash deposits range from \$5.00 to \$1,500.00. As previously stated, according to a Board member, the Township does not receive any revenue from sources other than the County. We are unable to determine the source of the cash. Because \$8,995.00 was deposited to the Township's bank account, it is included in **Exhibit A** as a repayment.

OTHER ADMINISTRATIVE ISSUES

Outstanding Obligations – We determined the Township has not paid for fire protection since June 1, 2012. According to a representative of the Salix Fire Department, the Township has an outstanding liability of \$5,109.67 to the Salix Fire Department as of January 9, 2014. Also, according to a representative of the Bronson Fire Department and an invoice from the Bronson Fire Department, the Township has an outstanding liability of \$10,000.00 to the Bronson Fire Department as of January 31, 2014.

During our review of the Township's bank account, we identified checks issued to Liberty Township. We contacted a representative of Liberty Township to discuss these checks. According to the representative of Liberty Township, the Township is to make semi-annual payments for the Salix Fire Station. We obtained and reviewed the amortization schedule for the Township's portion of the Salix Fire Station and determined the Township is not current on its payments. Based on the amortization schedule and a discussion with the representative of Liberty Township, the Township has an outstanding liability of \$4,405.59 to Liberty Township as of January 31, 2014.

Board Meetings – According to section 359.17 of the *Code of Iowa*, the Board of Trustees shall not meet less than 2 times a year. According to a Board member, the Board of Trustees never held meetings. As a result, minutes of Board meetings were not available for our review. The Board member we spoke with stated Ms. Powell mailed the Board members the budget and disbursement listings for their approval. Because Board meetings were not held, the Township is not complying with the *Code of Iowa*.

Financial Reports – According to section 359.23 of the *Code of Iowa*, each Township clerk must prepare, on or before September 30 of each year, a statement in writing, showing all receipts of money and disbursements which must be certified by the Board of Trustees. A copy of the written statement must be submitted to the County Auditor no later than 7 days after the statement is certified by the Board. In addition, the County Treasurer shall withhold disbursement of township property tax until the statement is filed with the County Auditor.

We reviewed each Summary of Receipts and Disbursements Statement (Statement) for the period July 1, 2007 through June 30, 2012. The Statement for the year ended June 30, 2013 had not been submitted to the County Auditor as of January 2014. For the Statements available, we determined Ms. Powell did not properly reflect the Township's receipts and disbursements on the

Statements available. Ms. Powell only included receipts received from the County and disbursements for fire protection. Therefore, Ms. Powell misrepresented the Township's financial condition on the Statements.

In addition, we determined the Statement for the year ended June 30, 2010 was not prepared by September 30, 2010. However, according to a representative of the County Auditor's Office, "the County is lucky to even receive these reports." According to a representative of the County Auditor's Office, because the Township's primary revenue source is property tax received from the County, the County does not withhold property tax from the Township. However, in this case, if property tax had been withheld from the Township, it would have reduced the amount of funds Ms. Powell had access to until the issue was resolved.

We also reviewed the Township's budgets to ensure compliance with section 359.49 of the *Code of Iowa*. According to section 359.49 of the *Code of Iowa*, a township is to annually prepare and adopt a budget for the following fiscal year and submit the budget to the County Auditor by March 15. We obtained and reviewed the Township's budgets for the period July 1, 2007 through June 30, 2013. During our review, we determined a budget was not completed or submitted to the County Auditor for the fiscal year ended June 30, 2010. Budgets for the other fiscal years were submitted as required.

RECOMMENDED CONTROL PROCEDURES

As part of our investigation, we reviewed the procedures used by the Township to perform bank reconciliations and process receipts, disbursements, and payroll. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Township's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. In the absence of other employees, the Board should take a more active role to ensure transactions are handled appropriately. The former Clerk had control over each of the following areas:
- (1) Receipts – posting, deposit preparation and depositing.
 - (2) Disbursements – check preparation, signing, posting, and distribution.
 - (3) Reporting – preparing the annual Summary of Receipts and Disbursements Statement, preparing the annual budget, and preparing Board minutes.

The former Clerk maintained incomplete accounting records for the duration of her tenure from early in fiscal year 2006 through her resignation in October 2013. In addition, supporting documentation, such as invoices or receipts, was not maintained for disbursements. The former Clerk did not complete or maintain timesheets. Also, bank reconciliations were not performed.

Recommendation – We realize segregation of duties among employees is not possible with only 1 employee. Therefore, the functions listed above should be segregated between the Clerk and the Board of Trustees. In addition, the Clerk should complete timesheets and the Board should approve the timesheet prior to submitting it to the County for payment. Also, the Board of Trustees should review financial records, such as bank statements, perform reconciliations, and examine supporting documentation for accounting records on a periodic basis.

Also, bank statements should be mailed directly to a Board member for review on a monthly basis and review of supporting documentation for disbursements could be assigned to another Board member to be performed on a periodic basis. Board members should develop a system to confirm they have completed their oversight duties, such as by signing and dating documentation reviewed to verify oversight duties were conducted.

- B. Disbursements – During our review of the Township’s disbursements, we determined disbursements were not supported by invoices or other appropriate documentation, purchases were made using the Township’s debit card, and cash was withdrawn from the Township’s bank account. In addition, fees were incurred for ATM withdrawals and for overdrawing the bank account.

Recommendation – All Township disbursements should be made by check and should be approved by the Board prior to disbursement. For those disbursements paid prior to Board approval, a listing should be provided to Board members at the next Board meeting for review and approval. The Board should cancel the debit card to ensure Township disbursements are only made by check. In addition, original documents should be maintained for all disbursements.

- C. Board Meetings – Section 359.17 of the *Code of Iowa* states, “The board of trustees shall not meet less than two times a year.” According to a Board member, the Board of Trustees has not held any meetings for the past 2 years. Instead, budgets and disbursements are approved through mailings or verbally through telephone calls.

Recommendation – Board members should ensure meetings are held at least 2 times per year in accordance with the *Code of Iowa*. In addition, the Township should ensure minutes are taken and the Clerk and a Board member sign all meeting minutes. In addition, the Township should ensure all significant actions are properly documented and all Township obligations are presented to the Board for its approval prior to payment.

- D. Fire Protection – During our investigation, we identified the Township has not paid for fire protection since June 1, 2012. We determined the Township has outstanding liabilities for fire protection totaling \$19,515.26, consisting of \$5,109.67 owed to the Salix Fire Department, \$10,000.00 owed to the Bronson Fire Department, and \$4,405.59 owed to Liberty Township.

Recommendation – The Board should ensure all payments for fire protection are made timely and in accordance with agreements the Township has entered into. The Board should work with the fire departments to resolve the current obligations.

- E. Financial Reports – During our review, we identified the Township was not in compliance with section 359.23 of the *Code of Iowa* for the year ended June 30, 2010 because the Township did not submit the Summary of Receipts and Disbursements Statement in a timely manner. In addition, the Summary of Receipts and Disbursements Statements for the period of the investigation did not accurately reflect the Township’s bank activity.

Also, the Township was not in compliance with section 359.49 of the *Code of Iowa* for the year ended June 30, 2010 because the Township did not submit a budget for the fiscal year.

Recommendation – The Board should ensure all reports prepared are accurate and reviewed by the Board prior to submission to the County Auditor. In addition, the Board should ensure all reports are submitted timely in accordance with Chapter 359 of the *Code of Iowa*.

Exhibits

**Report on Special Investigation of
Grange Township**

Report on Special Investigation of
Grange Township

Summary of Findings
For the period January 1, 2006 through November 15, 2013

Description	Table/Page	Amount		
		Improper	Unsupported	Total
Improper and unsupported disbursements:				
ATM withdrawals and fees	Table 1	\$ 35,884.50	-	35,884.50
Cash withdrawals	Table 3	700.00	-	700.00
Payments to Peggy and David Powell	Exhibit C	13,495.00	-	13,495.00
Payments to DAR (net of deposits)	Table 5	4,083.56	-	4,083.56
Bank charges and overdraft fees	Exhibit D	4,536.00	-	4,536.00
Payments to vendors	Exhibit E/Table 6	1,197.00	132.52	1,329.52
Total improper and unsupported disbursements		\$ 59,896.06	132.52	60,028.58
Less repayments:				
Checks and money order from Peggy Powell	Exhibit F			(36,405.00)
Cash	Exhibit F			(8,995.00)
Subtotal				(45,400.00)
Net amount				\$ 14,628.58

Exhibit B**Report on Special Investigation of
Grange Township****ATM Withdrawals and Fees
For the period January 1, 2006 through November 15, 2013**

Per Bank Statement				
Date	Description	Amount*	Non-Wells Fargo Fee	Total
12/05/07	ATM Withdrawal - 12/05 Mach ID S1D044 Belle of Sioux City Boat Siou IA 2807	\$ 102.00	2.00	104.00
12/05/07	ATM Withdrawal - 12/05 Mach ID S1D044 Belle of Sioux City Boat Siou IA 2807	102.00	2.00	104.00
12/10/07	ATM Withdrawal - 12/08 Mach ID 5850E 4360 Sergeant Rd. Sioux City IA 2807	100.00	-	100.00
12/10/07	ATM Withdrawal - 12/09 Mach ID 21 1500 330th Street Sloa IA 2807	102.00	2.00	104.00
12/10/07	ATM Withdrawal - 12/09 Mach ID 21 1500 330th Street Sloa IA 2807	102.00	2.00	104.00
12/13/07	ATM Withdrawal - 12/12 Mach ID 21 1500 330th Street Sloa IA 2807	202.00	2.00	204.00
12/13/07	ATM Withdrawal - 12/12 Mach ID 21 1500 330th Street Sloa IA 2807	102.00	2.00	104.00
12/14/07	ATM Withdrawal - 12/14 Mach ID 5850E 4360 Sergeant Rd. Sioux City IA 2807	200.00	-	200.00
12/14/07	ATM Withdrawal - 12/14 Mach ID S1D044 Belle of Sioux City Boat Siou IA 2807	102.00	2.00	104.00
12/17/07	ATM Withdrawal - 12/16 Mach ID 21 1500 330th Street Sloa IA 2807	202.00	2.00	204.00
12/20/07	ATM Withdrawal - 12/19 Mach ID 21 1500 330th Street Sloa IA 2807	202.00	2.00	204.00
12/26/07	ATM Withdrawal - 12/26 Mach ID 273970 Vantus Bank Siou IA 2807	62.00	2.00	64.00
01/07/08	ATM Withdrawal - 01/06 Mach ID 21 1500 330th Street Sloa IA 2807	42.00	2.00	44.00
01/24/08	ATM Withdrawal - 01/23 Mach ID 21 1500 330th Street Sloa IA 2807	102.00	2.00	104.00
01/28/08	ATM Withdrawal - 01/27 Mach ID 21 1500 330th Street Sloa IA 2807	62.00	2.00	64.00
03/19/08	ATM Withdrawal - 03/18 Mach ID 21 1500 330th Street Sloa IA 2807	22.00	2.00	24.00
04/18/08	ATM Withdrawal - 04/18 Mach ID S1D044 Belle of Sioux City Boat Siou IA 2807	202.00	2.50	204.50
04/21/08	ATM Withdrawal - 04/20 Mach ID 21 1500 330th Street Sloa IA 2807	102.00	2.50	104.50
04/23/08	ATM Withdrawal - 04/22 Mach ID 21 1500 330th Street Sloa IA 2807	102.00	2.50	104.50
04/23/08	ATM Withdrawal - 04/22 Mach ID 21 1500 330th Street Sloa IA 2807	102.00	2.50	104.50
04/23/08	ATM Withdrawal - 04/22 Mach ID 819331 1863 Hwy 141 Sloa IA 2807	101.75	2.50	104.25
04/24/08	ATM Withdrawal - 04/23 Mach ID 21 1500 330th Street Sloa IA 2807	102.00	2.50	104.50
04/24/08	ATM Withdrawal - 04/23 Mach ID 21 1500 330th Street Sloa IA 2807	102.00	2.50	104.50
04/24/08	ATM Withdrawal - 04/23 Mach ID 819331 1863 Hwy 141 Sloa IA 2807	101.75	2.50	104.25
04/30/08	ATM Withdrawal - 04/29 Mach ID 21 1500 330th Street Sloa IA 2807	42.00	2.50	44.50
05/16/08	ATM Withdrawal - 05/15 Mach ID 21 1500 330th Street Sloa IA 2807	202.00	2.50	204.50
05/16/08	ATM Withdrawal - 05/16 Mach ID 073915 Fareway Store Serg IA 2807	201.00	2.50	203.50
05/16/08	ATM Withdrawal - 05/16 Mach ID 21 1500 330th Street Sloa IA 2807	102.00	2.50	104.50
05/19/08	ATM Withdrawal - 05/17 Mach ID SBR4P0 Hy-Vee Siou IA 2807	302.00	2.50	304.50
05/22/08	ATM Withdrawal - 05/22 Mach ID 860002 Casey's Sioux City Siou IA 2807	22.00	2.50	24.50
05/27/08	ATM Withdrawal - 05/24 Mach ID SBR4P0 Hy-Vee Siou IA 2807	42.00	2.50	44.50
05/27/08	ATM Withdrawal - 05/24 Mach ID SBR4P0 Hy-Vee Siou IA 2807	42.00	2.50	44.50
05/28/08	ATM Withdrawal - 05/28 Mach ID AT7319 3410 Singing Hills Blvd Siou IA 2807	41.50	2.50	44.00

Report on Special Investigation of
Grange Township

ATM Withdrawals and Fees
For the period January 1, 2006 through November 15, 2013

Per Bank Statement

Date	Description	Amount*	Non-Wells Fargo Fee	Total
07/21/08	ATM Withdrawal - 07/20 Mach ID 21 1500 330th Street Sloa IA 2807	102.00	2.50	104.50
07/21/08	ATM Withdrawal - 07/20 Mach ID 21 1500 330th Street Sloa IA 2807	42.00	2.50	44.50
07/22/08	ATM Withdrawal - 07/22 Mach ID S1D044 Belle of Sioux City Boat Siou IA 2807	42.00	2.50	44.50
08/14/08	ATM Withdrawal - 08/13 Mach ID 840328 WennaVegas #2 Sloa IA 2807	22.00	2.50	24.50
08/15/08	ATM Withdrawal - 08/15 Mach ID 5850E 4360 Sergeant Rd. Sioux City IA 2807	80.00	-	80.00
08/21/08	ATM Withdrawal - 08/20 Mach ID 840328 WennaVegas #2 Sloa IA 2807	22.00	2.50	24.50
09/22/08	ATM Withdrawal - 09/21 Mach ID 860002 Kum & Go #4127 Sloa IA 2807	82.00	2.50	84.50
09/23/08	ATM Withdrawal - 09/22 Mach ID 5850E 4360 Sergeant Rd. Sioux City IA 2807	100.00		100.00
09/25/08	ATM Withdrawal - 09/24 Mach ID 810328 WennaVegas #1 Sloa IA 2807	122.00	2.50	124.50
09/25/08	ATM Withdrawal - 09/24 Mach ID 810328 WennaVegas #1 Sloa IA 2807	42.00	2.50	44.50
09/25/08	ATM Withdrawal - 09/25 Mach ID 840328 WennaVegas #1 Sloa IA 2807	122.00	2.50	124.50
09/26/08	ATM Withdrawal - 09/25 Mach ID 840328 WennaVegas #1 Sloa IA 2807	122.00	2.50	124.50
09/29/08	ATM Withdrawal - 09/27 Mach ID S1D044 Belle of Sioux City Boat Siou IA 2807	102.00	2.50	104.50
10/06/08	ATM Withdrawal - 10/04 Mach ID S1D044 Belle of Sioux City Boat Siou IA 2807	102.00	2.50	104.50
10/06/08	ATM Withdrawal - 10/06 Mach ID 840328 WennaVegas #2 Sloa IA 2807	122.00	2.50	124.50
10/07/08	ATM Withdrawal - 10/06 Mach ID 840328 WennaVegas #1 Sloa IA 2807	122.00	2.50	124.50
10/14/08	ATM Withdrawal - 10/10 Mach ID 840328 WennaVegas #2 Sloa IA 2807	122.00	2.50	124.50
10/14/08	ATM Withdrawal - 10/12 Mach ID 840328 WennaVegas #1 Sloa IA 2807	122.00	2.50	124.50
10/14/08	ATM Withdrawal - 10/14 Mach ID S1D044 Belle of Sioux City Boat Siou IA 2807	102.00	2.50	104.50
10/14/08	ATM Withdrawal - 10/14 Mach ID S1D044 Belle of Sioux City Boat Siou IA 2807	102.00	2.50	104.50
10/14/08	ATM Withdrawal - 10/14 Mach ID S1D044 Belle of Sioux City Boat Siou IA 2807	42.00	2.50	44.50
10/14/08	ATM Withdrawal - 10/14 Mach ID S1D044 Belle of Sioux City Land Siou IA 2807	42.00	2.50	44.50
10/17/08	ATM Withdrawal - 10/16 Mach ID 840328 WennaVegas #1 Sloa IA 2807	202.00	2.50	204.50
11/28/08	ATM Withdrawal - 11/26 Mach ID 840328 WennaVegas #1 Sloa IA 2807	122.00	2.50	124.50
11/28/08	ATM Withdrawal - 11/26 Mach ID 840328 WennaVegas #1 Sloa IA 2807	122.00	2.50	124.50
12/01/08	ATM Withdrawal - 11/28 Mach ID 840328 WennaVegas #1 Sloa IA 2807	202.00	2.50	204.50
12/04/08	ATM Withdrawal - 12/03 Mach ID 073915 Fareway Store Serg IA 2807	121.00	2.50	123.50
12/04/08	ATM Withdrawal - 12/03 Mach ID 840328 WennaVegas #2 Sloa IA 2807	122.00	2.50	124.50
12/18/08	ATM Withdrawal - 12/17 Mach ID 840328 WennaVegas #1 Sloa IA 2807	42.00	2.50	44.50
12/18/08	ATM Withdrawal - 12/17 Mach ID 840328 WennaVegas #1 Sloa IA 2807	42.00	2.50	44.50
12/22/08	ATM Withdrawal - 12/19 Mach ID 0840328 WennaVegas #1 Sloa IA 2807	122.00	2.50	124.50
01/12/09	ATM Withdrawal - 01/11 Mach ID 840328 WennaVegas #2 Sloa IA 2807	122.00	2.50	124.50
01/12/09	ATM Withdrawal - 01/11 Mach ID 840328 WennaVegas #2 Sloa IA 2807	122.00	2.50	124.50
01/12/09	ATM Withdrawal - 01/11 Mach ID 840328 WennaVegas #2 Sloa IA 2807	42.00	2.50	44.50

Exhibit B

Report on Special Investigation of
Grange Township

ATM Withdrawals and Fees
For the period January 1, 2006 through November 15, 2013

Per Bank Statement

Date	Description	Amount*	Non-Wells Fargo Fee	Total
01/13/09	ATM Withdrawal - 01/13 Mach ID S1D044 Belle of Sioux City Boat Siou IA 2807	143.00	2.50	145.50
01/13/09	ATM Withdrawal - 01/13 Mach ID S1D044 Belle of Sioux City Boat Siou IA 2807	43.00	2.50	45.50
01/15/09	ATM Withdrawal - 01/15 Mach ID S1D044 Belle of Sioux City Boat Siou IA 2807	143.00	2.50	145.50
02/12/09	ATM Withdrawal - 02/12 Mach ID 840328 WennaVegas #1 Sloa IA 2807	122.00	2.50	124.50
02/17/09	ATM Withdrawal - 02/14 Mach ID 840328 WennaVegas #1 Sloa IA 2807	122.00	2.50	124.50
02/17/09	ATM Withdrawal - 02/14 Mach ID 840328 WennaVegas #1 Sloa IA 2807	122.00	2.50	124.50
02/17/09	ATM Withdrawal - 02/15 Mach ID 840328 WennaVegas #1 Sloa IA 2807	122.00	2.50	124.50
02/17/09	ATM Withdrawal - 02/15 Mach ID 840328 WennaVegas #1 Sloa IA 2807	122.00	2.50	124.50
02/17/09	ATM Withdrawal - 02/16 Mach ID 840328 WennaVegas #1 Sloa IA 2807	122.00	2.50	124.50
02/17/09	ATM Withdrawal - 02/16 Mach ID 840328 WennaVegas #1 Sloa IA 2807	122.00	2.50	124.50
02/17/09	ATM Withdrawal - 02/16 Mach ID 840328 WennaVegas #1 Sloa IA 2807	42.00	2.50	44.50
02/23/09	ATM Withdrawal - 02/20 Mach ID 84032858 WennaVegas #1 Sloan IA 2807	42.00	2.50	44.50
02/23/09	ATM Withdrawal - 02/21 Mach ID 84032858 WennaVegas #1 Sloan IA 2807	122.00	2.50	124.50
02/23/09	ATM Withdrawal - 02/21 Mach ID 84032858 WennaVegas #1 Sloan IA 2807	122.00	2.50	124.50
02/23/09	ATM Withdrawal - 02/22 Mach ID 84032858 WennaVegas #1 Sloan IA 2807	202.00	2.50	204.50
02/23/09	ATM Withdrawal - 02/22 Mach ID 84032858 WennaVegas #1 Sloan IA 2807	82.00	2.50	84.50
03/02/09	ATM Withdrawal - 03/01 Mach ID 84032858 WennaVegas #1 Sloan IA 2807	122.00	2.50	124.50
03/02/09	ATM Withdrawal - 03/01 Mach ID 84032858 WennaVegas #1 Sloan IA 2807	122.00	2.50	124.50
03/02/09	ATM Withdrawal - 03/01 Mach ID 84032858 WennaVegas #1 Sloan IA 2807	62.00	2.50	64.50
05/24/11	ATM Withdrawal - 05/23 Mach ID 615102 WinnaVegas #2 Sloan IA 5246	122.00	2.50	124.50
05/25/11	ATM Withdrawal - 05/24 Mach ID 615102 WinnaVegas #2 Sloan IA 5246	122.00	2.50	124.50
05/25/11	ATM Withdrawal - 05/24 Mach ID 633315 Casino Omaha #2 Onawa IA 5246	123.00	2.50	125.50
05/31/11	ATM Withdrawal - 05/29 Mach ID 615102 WinnaVegas #2 Sloan IA 5246	202.00	2.50	204.50
06/01/11	ATM Withdrawal - 05/31 Mach ID 615102 WinnaVegas #2 Sloan IA 5246	102.00	2.50	104.50
06/30/11	ATM Withdrawal - 06/30 Mach ID Lk455101 East End Car WA Sioux City US 5246	102.00	2.50	104.50
06/30/11	ATM Withdrawal - 06/30 Mach ID S1D04492 Belle of Sioux Sioux City US 5246	103.00	2.50	105.50
06/30/11	ATM Withdrawal - 06/30 Mach ID Te400702 101 N Military 101 N Millin Sioux City SD	101.00	2.50	103.50
08/04/11	ATM Withdrawal - 08/04 Mach ID Lk481223 Devils Tower Tr US 5246	62.00	2.50	64.50
08/17/11	ATM Withdrawal - 08/16 Mach ID S1D04492 Belle of Sioux Sioux City US 5246	103.50	2.50	106.00
08/22/11	ATM Withdrawal - 08/19 Mach ID Te400704 100 River Drive N Sioux City SD 5246	101.50	2.50	104.00
09/19/11	ATM Withdrawal - 09/17 Mach ID 05647258 4701 Singing HI4701 Singissious City IA	303.00	2.50	305.50
09/19/11	ATM Withdrawal - 09/19 Mach ID 615066 WinnaVegas #1 WinnaVegasLoan IA 5246	142.00	2.50	144.50
10/03/11	ATM Withdrawal - 10/03 Mach ID S1D044920 Belle of Sioux Belle of Sioux City IA 5246	103.50	2.50	106.00
10/04/11	ATM Withdrawal - 10/03 Mach ID 615066 Winnavegas #1 WinnaVegasLoan IA 5246	122.00	2.50	124.50

Report on Special Investigation of
Grange Township

ATM Withdrawals and Fees
For the period January 1, 2006 through November 15, 2013

Per Bank Statement

Date	Description	Amount*	Non-Wells Fargo Fee	Total
10/04/11	ATM Withdrawal - 10/03 Mach ID 615066 Winnavegas #2 WinnaVegasLoan IA 5246	82.00	2.50	84.50
10/06/11	ATM Withdrawal - 10/05 Mach ID 615102 WinnaVegas #1 WinnaVegasLoan IA 5246	122.00	2.50	124.50
10/06/11	ATM Withdrawal - 10/05 Mach ID 615102 WinnaVegas #2 WinnaVegasLoan IA 5246	122.00	2.50	124.50
10/07/11	ATM Withdrawal - 10/06 Mach ID 615102 Winnavegas #2 WinnaVegasLoan IA 5246	202.00	2.50	204.50
10/07/11	ATM Withdrawal - 10/06 Mach ID 615102 Winnavegas #2 WinnaVegasLoan IA 5246	102.00	2.50	104.50
10/17/11	ATM Withdrawal - 10/15 Mach ID 05647260 3839 Indian Hil3839 Indiasious City IA	103.00	2.50	105.50
10/17/11	ATM Withdrawal - 10/15 Mach ID 05647260 3839 Indian Hil3839 Indiasious City IA	103.00	2.50	105.50
10/21/11	ATM Withdrawal - 10/20 Mach ID 615102 WinnaVegas #2 WinnaVegasLoan IA 5246	202.00	2.50	204.50
10/24/11	ATM Withdrawal - 10/22 Mach ID S1D04492 Belle of Sioux Belle of Sioux City IA 5246	203.50	2.50	206.00
10/31/11	ATM Withdrawal - 10/30 Mach ID 615102 WinnaVegas #2 WinnaVegasLoan IA 5246	302.00	2.50	304.50
11/04/11	ATM Withdrawal - 11/03 Mach ID 615102 WinnaVegas #21WinnaVegasLoan IA 5246	202.00	2.50	204.50
11/14/11	ATM Withdrawal - 11/12 Mach ID 615102 WinnaVegas #2 Sloan, IA 5246	82.00	2.50	84.50
12/27/11	ATM Withdrawal - 12/24 Mach ID 615102 Winnavegas #2 Sloan IA	122.00	2.50	124.50
12/27/11	ATM Withdrawal - 12/24 Mach ID 615102 Winnavegas #2 Sloan IA	122.00	2.50	124.50
12/27/11	ATM Withdrawal - 12/25 Mach ID 615102 Winnavegas #2 Sloan IA	122.00	2.50	124.50
12/27/11	ATM Withdrawal - 12/25 Mach ID 615102 Winnavegas #2 Sloan IA	122.00	2.50	124.50
12/27/11	ATM Withdrawal - 12/26 Mach ID 615102 Winnavegas #2 Sloan IA	202.00	2.50	204.50
01/30/12	ATM Withdrawal - 01/28 Mach ID 615102 Winnavegas #2 Sloan IA	122.00	2.50	124.50
01/30/12	ATM Withdrawal - 01/28 Mach ID 615102 Winnavegas #2 Sloan IA	122.00	2.50	124.50
01/30/12	ATM Withdrawal - 01/28 Mach ID 615102 Winnavegas #2 Sloan IA	62.00	2.50	64.50
01/30/12	ATM Withdrawal - 01/29 Mach ID Lk566238 Casey's Seargeant Bluffs IA	62.00	2.50	64.50
01/30/12	ATM Withdrawal - 01/29 Mach ID Lk566238 Casey's Seargeant Bluffs IA	122.00	2.50	124.50
02/13/12	ATM Withdrawal - 02/11 Mach ID 615102 Winnavegas #2 Sloan IA	122.00	2.50	124.50
02/13/12	ATM Withdrawal - 02/11 Mach ID 615102 Winnavegas #2 Sloan IA	122.00	2.50	124.50
02/27/12	ATM Withdrawal - 02/27 Mach ID 615102 Winnavegas #2 Sloan IA	202.00	2.50	204.50
02/27/12	ATM Withdrawal - 02/26 Mach ID 615102 Winnavegas #2 Sloan IA	122.00	2.50	124.50
02/27/12	ATM Withdrawal - 02/26 Mach ID 615102 Winnavegas #2 Sloan IA	182.00	2.50	184.50
02/28/12	ATM Withdrawal - 02/27 Mach ID 615102 Winnavegas #2 Sloan IA	102.00	2.50	104.50
03/05/12	ATM Withdrawal - 03/03 Mach ID 615102 Winnavegas #2 Sloan IA	122.00	2.50	124.50
03/05/12	ATM Withdrawal - 03/03 Mach ID 615102 Winnavegas #2 Sloan IA	122.00	2.50	124.50
03/08/12	ATM Withdrawal - 03/07 Mach ID 615102 Winnavegas #2 Sloan IA	122.00	2.50	124.50
03/16/12	ATM Withdrawal - 03/16 Mach ID 615102 Winnavegas #2 Sloan IA	122.00	2.50	124.50
03/19/12	ATM Withdrawal - 03/19 Mach ID 615102 Winnavegas #2 Sloan IA	202.00	2.50	204.50
03/19/12	ATM Withdrawal - 03/19 Mach ID 615102 Winnavegas #2 Sloan IA	102.00	2.50	104.50

Exhibit B

Report on Special Investigation of
Grange Township

ATM Withdrawals and Fees
For the period January 1, 2006 through November 15, 2013

Per Bank Statement

Date	Description	Amount*	Non-Wells Fargo Fee	Total
03/26/12	ATM Withdrawal - 03/24 Mach ID 615102 Winnavegas #2 Sloan IA	202.00	2.50	204.50
03/26/12	ATM Withdrawal - 03/24 Mach ID 615102 Winnavegas #2 Sloan IA	102.00	2.50	104.50
03/26/12	ATM Withdrawal - 03/25 Mach ID 615102 Winnavegas #2 Sloan IA	62.00	2.50	64.50
03/26/12	ATM Withdrawal - 03/25 Mach ID Lk566212 Casey's Onawa IA	122.00	2.50	124.50
03/26/12	ATM Withdrawal - 03/25 Mach ID Lk566212 Casey's Onawa IA	122.00	2.50	124.50
04/16/12	ATM Withdrawal - 04/14 Mach ID 615102 Winnavegas #2 Sloan IA	122.00	2.50	124.50
04/16/12	ATM Withdrawal - 04/14 Mach ID 615102 Winnavegas #2 Sloan IA	102.00	2.50	104.50
04/16/12	ATM Withdrawal - 04/14 Mach ID 615102 Winnavegas #2 Sloan IA	82.00	2.50	84.50
04/16/12	ATM Withdrawal - 04/15 Mach ID 615102 Winnavegas #1 Sloan IA	202.00	2.50	204.50
04/16/12	ATM Withdrawal - 04/15 Mach ID 615102 Winnavegas #2 Sloan IA	102.00	2.50	104.50
04/16/12	ATM Withdrawal - 04/16 Mach ID 05647258 4701 Singing Singin H Sioux City IA	103.00	2.50	105.50
05/15/12	ATM Withdrawal - 05/15 Mach ID Lk455101 East End Car Sioux City IA	102.00	2.50	104.50
05/16/12	ATM Withdrawal - 05/16 Mach ID Lk566238 Casey's Seargeant Bluffs IA	82.00	2.50	84.50
05/21/12	ATM Withdrawal - 05/18 Mach ID Lk566238 Casey's Seargeant Bluffs IA	122.00	2.50	124.50
05/21/12	ATM Withdrawal - 05/18 Mach ID Lk566238 Casey's Seargeant Bluffs IA	122.00	2.50	124.50
06/04/12	ATM Withdrawal - 06/02 Mach ID 615102 Winnavegas #2 Sloan IA	202.00	2.50	204.50
06/04/12	ATM Withdrawal - 06/02 Mach ID 615102 Winnavegas #2 Sloan IA	102.00	2.50	104.50
06/13/12	ATM Withdrawal - 06/12 Mach ID 615102 Winnavegas #2 Sloan IA	162.00	2.50	164.50
06/13/12	ATM Withdrawal - 06/12 Mach ID 615102 Winnavegas #2 Sloan IA	102.00	2.50	104.50
06/18/12	ATM Withdrawal - 06/16 Mach ID 615102 Winnavegas #2 Sloan IA	302.00	2.50	304.50
06/18/12	ATM Withdrawal - 06/17 Mach ID 615102 Winnavegas #2 Sloan IA	302.00	2.50	304.50
07/03/12	ATM Withdrawal - 07/02 Mach ID 615102 Winnavegas #2 Sloan IA	302.00	2.50	304.50
07/09/12	ATM Withdrawal - 07/07 Mach ID 615102 Winnavegas #2 Sloan IA	302.00	2.50	304.50
07/12/12	ATM Withdrawal - 07/11 Mach ID 615102 Winnavegas #2 Sloan IA	202.00	2.50	204.50
07/13/12	ATM Withdrawal - 07/12 Mach ID 615102 Winnavegas #1 Sloan IA	202.00	2.50	204.50
07/19/12	ATM Withdrawal - 07/18 Mach ID 615102 Winnavegas #2 Sloan IA	202.00	2.50	204.50
07/19/12	ATM Withdrawal - 07/18 Mach ID 615102 Winnavegas #2 Sloan IA	82.00	2.50	84.50
07/26/12	ATM Withdrawal - 07/25 Mach ID 615102 Winnavegas #2 Sloan IA	202.00	2.50	204.50
07/26/12	ATM Withdrawal - 07/25 Mach ID 615102 Winnavegas #2 Sloan IA	102.00	2.50	104.50
08/27/12	ATM Withdrawal - 08/25 Mach ID 611764 Hy-Vee Food Store Sioux City IA	201.50	2.50	204.00
08/27/12	ATM Withdrawal - 08/25 Mach ID 611764 Hy-Vee Food Store Sioux City IA	101.50	2.50	104.00
08/27/12	ATM Withdrawal - 08/26 Mach ID 615102 Winnavegas #2 Sloan IA	302.00	2.50	304.50
09/17/12	ATM Withdrawal - 09/16 Mach ID 615102 Winnavegas #1 Sloan IA	102.00	2.50	104.50
09/17/12	ATM Withdrawal - 09/16 Mach ID 615102 Winnavegas #1 Sloan IA	102.00	2.50	104.50

Report on Special Investigation of
Grange Township

ATM Withdrawals and Fees
For the period January 1, 2006 through November 15, 2013

Per Bank Statement

Date	Description	Amount*	Non-Wells Fargo Fee	Total
09/17/12	ATM Withdrawal - 09/16 Mach ID 615102 Winnavegas #2 Sloan IA	102.00	2.50	104.50
09/24/12	ATM Withdrawal - 09/22 Mach ID 611764 Hy-Vee Food Store Sioux City IA	301.50	2.50	304.00
09/24/12	ATM Withdrawal - 09/23 Mach ID 615102 Winnavegas #1 Sloan IA	302.00	2.50	304.50
10/17/12	ATM Withdrawal - 10/16 Mach ID 615102 Winnavegas #2 Sloan IA	302.00	2.50	304.50
10/19/12	ATM Withdrawal - 10/18 Mach ID 615102 Winnavegas #2 Sloan IA	302.00	2.50	304.50
10/22/12	ATM Withdrawal - 10/20 Mach ID 615102 Winnavegas #2 Sloan IA	302.00	2.50	304.50
10/22/12	ATM Withdrawal - 10/21 Mach ID 615102 Winnavegas #1 Sloan IA	302.00	2.50	304.50
10/23/12	ATM Withdrawal - 10/22 Mach ID 615102 Winnavegas #2 Sloan IA	202.00	2.50	204.50
11/16/12	ATM Withdrawal - 11/15 Mach ID 615102 Winnavegas #2 Sloan IA	102.00	2.50	104.50
11/19/12	ATM Withdrawal - 11/17 Mach ID 615102 Winnavegas #2 Sloan IA	162.00	2.50	164.50
11/26/12	ATM Withdrawal - 11/24 Mach ID 615102 Winnavegas #1 Sloan IA	302.00	2.50	304.50
11/26/12	ATM Withdrawal - 11/25 Mach ID 615102 Winnavegas #2 Sloan IA	302.00	2.50	304.50
12/24/12	ATM Withdrawal - 12/23 Mach ID 618198 Winnavegas Casino Sloan IA	203.00	2.50	205.50
12/31/12	ATM Withdrawal - 12/29 Mach ID 618197 Winnavegas Sloan IA	203.00	2.50	205.50
12/31/12	ATM Withdrawal - 12/29 Mach ID 618198 Winnavegas Casino Sloan IA	103.00	2.50	105.50
12/31/12	ATM Withdrawal - 12/30 Mach ID 617712 Walgreens Sioux City IA	302.00	2.50	304.50
01/14/13	ATM Withdrawal - 01/12 Mach ID 618197 Winnavegas Sloan IA	103.00	2.50	105.50
01/14/13	ATM Withdrawal - 01/12 Mach ID 618197 Winnavegas Sloan IA	203.00	2.50	205.50
01/14/13	ATM Withdrawal - 01/13 Mach ID Lk455101 East End Car Sioux City IA	202.00	2.50	204.50
01/14/13	ATM Withdrawal - 01/13 Mach ID 618197 Winnavegas Sloan IA	103.00	2.50	105.50
02/12/13	ATM Withdrawal - 02/11 Mach ID 618197 Winnavegas Sloan IA	23.00	2.50	25.50
02/19/13	ATM Withdrawal - 02/16 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
02/19/13	ATM Withdrawal - 02/17 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
03/18/13	ATM Withdrawal - 03/16 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
03/18/13	ATM Withdrawal - 03/17 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
03/18/13	ATM Withdrawal - 03/18 Mach ID 618197 Winnavegas Sloan IA	203.00	2.50	205.50
03/18/13	ATM Withdrawal - 03/18 Mach ID 618197 Winnavegas Sloan IA	103.00	2.50	105.50
04/22/13	ATM Withdrawal - 04/20 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
04/22/13	ATM Withdrawal - 04/21 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
04/22/13	ATM Withdrawal - 04/22 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
05/09/13	ATM Withdrawal - 05/08 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
05/13/13	ATM Withdrawal - 05/13 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
05/13/13	ATM Withdrawal - 05/10 Mach ID 618197 Winnavegas Sloan IA	163.00	2.50	165.50
05/13/13	ATM Withdrawal - 05/10 Mach ID 618197 Winnavegas Sloan IA	123.00	2.50	125.50

Exhibit B

Report on Special Investigation of
Grange Township

ATM Withdrawals and Fees
For the period January 1, 2006 through November 15, 2013

Per Bank Statement

Date	Description	Amount*	Non-Wells Fargo Fee	Total
05/13/13	ATM Withdrawal - 05/11 Mach ID 618197 Winnavegas Sloan IA	163.00	2.50	165.50
05/13/13	ATM Withdrawal - 05/11 Mach ID 618197 Winnavegas Sloan IA	123.00	2.50	125.50
05/13/13	ATM Withdrawal - 05/12 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
05/20/13	ATM Withdrawal - 05/20 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
05/23/13	ATM Withdrawal - 05/22 Mach ID 618197 Winnavegas Sloan IA	63.00	2.50	65.50
05/23/13	ATM Withdrawal - 05/22 Mach ID 618197 Winnavegas Sloan IA	203.00	2.50	205.50
05/24/13	ATM Withdrawal - 05/24 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
05/28/13	ATM Withdrawal - 05/25 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
05/28/13	ATM Withdrawal - 05/26 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
05/28/13	ATM Withdrawal - 05/27 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
06/03/13	ATM Withdrawal - 06/01 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
06/24/13	ATM Withdrawal - 06/22 Mach ID 618197 Winnavegas Sloan IA	203.00	2.50	205.50
06/24/13	ATM Withdrawal - 06/22 Mach ID 618197 Winnavegas Sloan IA	83.00	2.50	85.50
06/24/13	ATM Withdrawal - 06/23 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
06/24/13	ATM Withdrawal - 06/24 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
06/27/13	ATM Withdrawal - 06/26 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
06/28/13	ATM Withdrawal - 06/27 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
07/22/13	ATM Withdrawal - 07/21 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
07/22/13	ATM Withdrawal - 07/20 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
07/22/13	ATM Withdrawal - 07/22 Mach ID 618197 Winnavegas Sloan IA	103.00	2.50	105.50
07/22/13	ATM Withdrawal - 07/22 Mach ID 618197 Winnavegas Sloan IA	183.00	2.50	185.50
07/23/13	ATM Withdrawal - 07/23 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
07/24/13	ATM Withdrawal - 07/24 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
08/05/13	ATM Withdrawal - 08/03 Mach ID 618197 Winnavegas Sloan IA	103.00	2.50	105.50
08/05/13	ATM Withdrawal - 08/03 Mach ID 618197 Winnavegas Sloan IA	203.00	2.50	205.50
08/05/13	ATM Withdrawal - 08/04 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
08/05/13	ATM Withdrawal - 08/05 Mach ID 618197 Winnavegas Sloan IA	303.00	2.50	305.50
Total		\$ 35,306.50	558.00	35,864.50

* - Amount includes Wells Fargo fee for withdrawal.

Report on Special Investigation of
Grange Township

Payments to Peggy and Dave Powell
For the period January 1, 2006 through November 15, 2013

Per Check Image					
Check Date	Check Number	Payee	Amount	Memo	
04/10/09	1033	Peggy Powell	\$ 200.00	Printer Ink	
04/14/09	1035	Peggy Powell	200.00	Donations	
04/14/08	1036	Peggy Powell	200.00	none	
04/22/09	1037	Mrs. David Powell	200.00	reimbursement	
04/22/09	1038	Peg Powell	200.00	reimbursement	
04/28/09	1029	Peg Powell	600.00	none	
05/07/09	1028	Mrs. David Powell	200.00	computer program	
05/09/09	1027	Peg Powell	200.00	computer upgrade	
05/13/09	1026	Peg Powell	100.00	none	
05/19/09	1023	Peg Powell	200.00	none	
05/19/09	1024	Peg Powell	200.00	none	
05/20/09	1022	Peg Powell	200.00	none	
05/16/09	1025	Peg Powell	200.00	Party	
05/26/09	1021	Peggy Powell	100.00	prescription	
06/16/08	1061	Peg Powell	200.00	ink	
06/17/09	1062	Peg Powell	110.00	none	
08/14/09	1063	Peggy Powell	125.00	none	
09/14/09	1064	Peggy Powell	1,000.00	services	
09/19/09	1065	Peggy Powell	300.00	meeting	
10/23/09	1066	Peg Powell	300.00	none	
10/24/09	1068	Peg Powell	300.00	none	
10/28/09	1069	Peg Powell	500.00	none	
11/10/09	1070	Peg Powell	200.00	new printer	
11/30/09	1072	Peg Powell	50.00	printer cartridge	
04/14/10	1073	Peggy Powell	900.00	reimbursement	
04/19/10	1074	Peg Powell	400.00	none	
04/26/10	1075	Peg Powell	300.00	none	
04/27/10	1076	Peg Powell	400.00	none	
05/21/10	1077	Peg Powell	150.00	none	
05/24/10	1078	Peg Powell	150.00	none	
05/26/10	1079	Peg Powell	75.00	none	
07/19/10	1080	Peggy Powell	500.00	unreadable	
10/21/10	1083	Peg Powell	200.00	none	
10/23/10	1084	Peggy Powell	200.00	none	
10/28/10	1085	Peg Powell	500.00	none	
05/13/11	1094	Peggy Powell	1,000.00	loan	
10/14/11	1120	Peggy Powell	1,000.00	none	
10/20/11	1119	Peggy Powell	500.00	none	
11/21/10	1103	Peggy Powell	575.00	none	
12/05/11	1104	Peggy Powell	60.00	none	
04/12/12	1118	Dave Powell	500.00	none	
Total			<u>\$ 13,495.00</u>		

Exhibit D

Report on Special Investigation of
Grange Township

Bank Charges and Overdraft Fees
For the period January 1, 2006 through November 15, 2013

Per Bank Statement

Date	Description	Amount
12/31/07	Overdraft Fee	\$ 34.00
01/09/08	Overdraft Fee	34.00
04/25/08	Overdraft Fee	34.00
08/15/08	Overdraft Fee	35.00
08/22/08	Overdraft Fee	35.00
10/15/08	Overdraft Fee	35.00
10/15/08	Overdraft Fee	35.00
10/15/08	Overdraft Fee	35.00
10/15/08	Overdraft Fee	35.00
10/15/08	Overdraft Fee	35.00
10/15/08	Overdraft Fee	35.00
01/13/09	Overdraft Fee	35.00
01/13/09	Overdraft Fee	35.00
01/13/09	Overdraft Fee	35.00
01/14/09	Overdraft Fee	35.00
01/14/09	Overdraft Fee	35.00
01/16/09	Overdraft Fee	35.00
02/24/09	Overdraft Fee	35.00
03/03/09	Overdraft Fee	35.00
03/03/09	Overdraft Fee	35.00
03/03/09	Overdraft Fee	35.00
03/05/09	NSF Return Item Fee	35.00
06/03/10	NSF Return Item Fee	35.00
07/21/10	Overdraft Fee	35.00
10/23/10	Overdraft Fee for Item \$302.00 10/22 ATM Withdrawal - 10/21 Mach ID 615102 WinnaVegas #1 Sloan IA	35.00
11/01/10	Overdraft Fee	35.00
06/30/11	Overdraft Fee	35.00
07/01/11	Overdraft Fee	35.00
07/01/11	Overdraft Fee	35.00
07/01/11	Overdraft Fee	35.00
08/05/11	Overdraft Fee	35.00
08/18/11	Overdraft Fee	35.00
08/23/11	Overdraft Fee	35.00
10/05/11	Overdraft Fee	35.00

Report on Special Investigation of
Grange Township

Bank Charges and Overdraft Fees
For the period January 1, 2006 through November 15, 2013

Per Bank Statement

Date	Description	Amount
10/07/11	Overdraft Fee	35.00
10/07/11	Overdraft Fee	35.00
10/11/11	Overdraft Fee	35.00
10/11/11	Overdraft Fee	35.00
11/15/11	Overdraft Fee	35.00
12/28/11	Overdraft Fee for \$122.00 12/27 ATM Withdrawal - 12/24 Mach ID 615102 Winna Vegas #2 Sloan IA	35.00
12/28/11	Overdraft Fee for \$122.00 12/27 ATM Withdrawal - 12/24 Mach ID 615102 Winna Vegas #2 Sloan IA	35.00
12/28/11	Overdraft Fee for \$122.00 12/27 ATM Withdrawal - 12/25 Mach ID 615102 Winna Vegas #2 Sloan IA	35.00
12/28/11	Overdraft Fee for \$122.00 12/27 ATM Withdrawal - 12/25 Mach ID 615102 Winna Vegas #2 Sloan IA	35.00
01/31/12	Overdraft Fee for Item \$62.00 01/30 ATM Withdrawal - 01/29 Mach ID Lk566238 Casey's Sergeant Bluffs IA	35.00
01/31/12	Overdraft Fee for Item \$62.00 01/30 ATM Withdrawal - 01/30 Mach ID Lk566238 Casey's Sergeant Bluffs IA	35.00
01/31/12	Cashed/Deposited Item Retn Unpaid Fee	12.00
02/01/12	Overdraft Fee for Item \$350.00 01/31 Return Item Charge - Paper AZ	35.00
02/14/12	Overdraft Fee for Item \$122.00 02/13 ATM Withdrawal - 02/11 Mach ID 615102 Winna Vegas #2 Sloan IA	35.00
02/14/12	Overdraft Fee for Item \$122.00 02/13 ATM Withdrawal - 02/11 Mach ID 615102 Winna Vegas #2 Sloan IA	35.00
02/28/12	Overdraft Fee for Item \$122.00 02/13 ATM Withdrawal - 02/27 Mach ID 615102 Winna Vegas #2 Sloan IA	35.00
02/29/12	Overdraft Fee for Item \$102.00 02/28 ATM Withdrawal - 02/27 Mach ID 615102 Winna Vegas #2 Sloan, IA	35.00
03/06/12	Overdraft Fee for Item \$122.00 03/05 ATM Withdrawal - 03/03 Mach ID 615102 Winna Vegas #2 Sloan, IA	35.00
03/06/12	Overdraft Fee for Item \$122.00 03/05 ATM Withdrawal - 03/03 Mach ID 615102 Winna Vegas #2 Sloan, IA	35.00
03/09/12	Overdraft Fee for Item \$122.00 03/08 ATM Withdrawal - 03/07 Mach ID 615102 Winna Vegas #2 Sloan, IA	35.00
03/19/12	Overdraft Fee for Item \$122.00 03/16 ATM Withdrawal - 03/16 Mach ID 615102 Winna Vegas #2 Sloan, IA	35.00
03/20/12	Overdraft Fee for Item \$102.00 03/19 ATM Withdrawal - 03/19 Mach ID 615102 Winna Vegas #2 Sloan, IA	35.00
03/20/12	Overdraft Fee for Item \$202.00 03/19 ATM Withdrawal - 03/19 Mach ID 615102 Winna Vegas #2 Sloan, IA	35.00
03/27/12	Overdraft Fee for Item \$102.00 03/26 ATM Withdrawal - 03/24 Mach ID 615102 Winna Vegas #2 Sloan, IA	35.00
03/27/12	Overdraft Fee for Item \$122.00 03/26 ATM Withdrawal - 03/24 Mach ID 615102 Casey's Onawa, IA	35.00
03/27/12	Overdraft Fee for Item \$122.00 03/26 ATM Withdrawal - 03/24 Mach ID 615102 Casey's Onawa, IA	35.00
03/27/12	Overdraft Fee for Item \$202.00 03/26 ATM Withdrawal - 03/24 Mach ID 615102 Winna Vegas #2 Sloan, IA	35.00
04/17/12	Overdraft Fee for Item \$102.00 04/16 ATM Withdrawal - 04/14 Mach ID 615102 Winnavegas #2 Sloan IA	35.00
04/17/12	Overdraft Fee for Item \$102.00 04/16 ATM Withdrawal - 04/14 Mach ID 615102 Winnavegas #2 Sloan IA	35.00
04/17/12	Overdraft Fee for Item \$102.00 04/16 ATM Withdrawal - 04/15 Mach ID 615102 Winnavegas #2 Sloan IA	35.00
04/17/12	Overdraft Fee for Item \$102.00 04/16 ATM Withdrawal - 04/15 Mach ID 615102 Winnavegas #2 Sloan IA	35.00
04/17/12	Overdraft Fee for Item \$102.00 04/16 ATM Withdrawal - 04/16 Mach ID 615102 Winnavegas #2 Sloan IA	35.00
05/22/12	Overdraft Fee for Item \$122.00 05/21 ATM Withdrawal - 05/18 Mach ID Casey's Sergeant Bluffs IA	35.00
05/22/12	Overdraft Fee for Item \$122.00 05/21 ATM Withdrawal - 05/18 Mach ID Casey's Sergeant Bluffs IA	35.00

Report on Special Investigation of
Grange Township

Bank Charges and Overdraft Fees
For the period January 1, 2006 through November 15, 2013

Per Bank Statement

Date	Description	Amount
06/05/12	Overdraft Fee for Item \$202.00 06/04 ATM Withdrawal - 06/02 Mach ID 615102 WinnaVegas #2 Sloan IA	35.00
06/05/12	Overdraft Fee for Item \$202.00 06/04 ATM Withdrawal - 06/02 Mach ID 615102 WinnaVegas #2 Sloan IA	35.00
07/27/12	Overdraft Fee for Item \$102.00 07/26 ATM Withdrawal - 07/25 Mach ID 615102 WinnaVegas #2 Sloan IA	35.00
07/27/12	Overdraft Fee for Item \$202.00 07/26 ATM Withdrawal - 07/25 Mach ID 615102 WinnaVegas #2 Sloan IA	35.00
08/28/12	Overdraft Fee for Item \$101.50 08/27 ATM Withdrawal - 08/25 Mach ID 611764 Hy-Vee Food Store Sioux City IA	35.00
08/28/12	Overdraft Fee for Item \$201.50 08/27 ATM Withdrawal - 08/25 Mach ID 611764 Hy-Vee Food Store Sioux City IA	35.00
08/28/12	Overdraft Fee for Item \$302.00 08/27 ATM Withdrawal - 08/26 Mach ID 615102 WinnaVegas #2 Sloan IA	35.00
09/25/12	Overdraft Fee for Item \$301.50 09/24 ATM Withdrawal - 09/22 Mach ID 611764 Hy-Vee Food Store Sioux City IA	35.00
09/25/12	Overdraft Fee for Item \$302.00 09/24 ATM Withdrawal - 09/23 Mach ID 615102 WinnaVegas #2 Sloan IA	35.00
10/23/12	Overdraft Fee for Item \$302.00 10/22 ATM Withdrawal - 10/20 Mach ID 615102 WinnaVegas #2 Sloan IA	35.00
10/24/12	Overdraft Fee for Item \$202.00 10/23 ATM Withdrawal - 10/22 Mach ID 615102 WinnaVegas #2 Sloan IA	35.00
11/27/12	Overdraft Fee for Item \$302.00 11/26 ATM Withdrawal - 11/24 Mach ID 615102 WinnaVegas #1 Sloan IA	35.00
11/27/12	Overdraft Fee for Item \$302.00 11/26 ATM Withdrawal - 11/25 Mach ID 615102 WinnaVegas #2 Sloan IA	35.00
01/02/13	Overdraft Fee for Item \$103.00 12/31 ATM Withdrawal - 12/29 Mach ID 618197 Winnavegas Sloan IA	35.00
01/02/13	Overdraft Fee for Item \$203.00 12/31 ATM Withdrawal - 12/29 Mach ID 618197 Winnavegas Sloan IA	35.00
01/02/13	Overdraft Fee for Item \$302.00 12/31 ATM Withdrawal - 12/30 Mach ID 618197 Winnavegas Sloan IA	35.00
01/15/13	Overdraft Fee for Item \$103.00 1/14 ATM Withdrawal - 1/12 Mach ID 618197 Winnavegas Sloan IA	35.00
01/15/13	Overdraft Fee for Item \$103.00 1/14 ATM Withdrawal - 1/13 Mach ID 618197 Winnavegas Sloan IA	35.00
01/15/13	Overdraft Fee for Item \$202.00 1/14 ATM Withdrawal - 1/13 Mach ID 618197 Winnavegas Sloan IA	35.00
01/15/13	Overdraft Fee for Item \$203.00 1/14 ATM Withdrawal - 1/12 Mach ID 618197 Winnavegas Sloan IA	35.00
02/13/13	Overdraft Fee for Item \$23.00 2/12 ATM Withdrawal - 2/11 Mach ID 618197 Winnavegas Sloan IA	35.00
02/20/13	Overdraft Fee for Item \$303.00 2/19 ATM Withdrawal - 2/11 Mach ID 618197 Winnavegas Sloan IA	35.00
02/20/13	Overdraft Fee for Item \$303.00 2/19 ATM Withdrawal - 2/17 Mach ID 618197 Winnavegas Sloan IA	35.00
03/19/13	Overdraft Fee for Item \$303.00 3/18 ATM Withdrawal - 3/16 Mach ID 618197 Winnavegas Sloan IA	35.00
03/19/13	Overdraft Fee for Item \$303.00 3/18 ATM Withdrawal - 3/17 Mach ID 618197 Winnavegas Sloan IA	35.00
03/19/13	Overdraft Fee for Item \$303.00 3/18 ATM Withdrawal - 3/18 Mach ID 618197 Winnavegas Sloan IA	35.00
03/19/13	Overdraft Fee for Item \$303.00 3/18 ATM Withdrawal - 3/18 Mach ID 618197 Winnavegas Sloan IA	35.00
04/23/13	Overdraft Fee for Item \$303.00 4/22 ATM Withdrawal - 4/20 Mach ID 618197 Winnavegas Sloan IA	35.00
04/23/13	Overdraft Fee for Item \$303.00 4/22 ATM Withdrawal - 4/21 Mach ID 618197 Winnavegas Sloan IA	35.00
04/23/13	Overdraft Fee for Item \$303.00 4/22 ATM Withdrawal - 4/22 Mach ID 618197 Winnavegas Sloan IA	35.00
05/10/13	Overdraft Fee for Item \$303.00 05/09 ATM Withdrawal - 05/08 Mach ID 618197 Winnavegas Sloan IA	35.00
05/14/13	Overdraft Fee for Item \$123.00 05/13 ATM Withdrawal - 05/10 Mach ID 618197 Winnavegas Sloan IA	35.00
05/14/13	Overdraft Fee for Item \$123.00 05/13 ATM Withdrawal - 05/11 Mach ID 618197 Winnavegas Sloan IA	35.00
05/14/13	Overdraft Fee for Item \$163.00 05/13 ATM Withdrawal - 05/10 Mach ID 618197 Winnavegas Sloan IA	35.00

Report on Special Investigation of
Grange Township

Bank Charges and Overdraft Fees
For the period January 1, 2006 through November 15, 2013

Per Bank Statement

Date	Description	Amount
05/14/13	Overdraft Fee for Item \$163.00 05/13 ATM Withdrawal - 05/11 Mach ID 618197 Winnavegas Sloan IA	35.00
05/14/13	Overdraft Fee for Item \$303.00 05/13 ATM Withdrawal - 05/12 Mach ID 618197 Winnavegas Sloan IA	35.00
05/14/13	Overdraft Fee for Item \$303.00 05/13 ATM Withdrawal - 05/13 Mach ID 618197 Winnavegas Sloan IA	35.00
05/21/13	Overdraft Fee for Item \$303.00 05/20 ATM Withdrawal - 05/20 Mach ID 618197 Winnavegas Sloan IA	35.00
05/24/13	Overdraft Fee for Item \$203.00 05/23 ATM Withdrawal - 05/22 Mach ID 618197 Winnavegas Sloan IA	35.00
05/24/13	Overdraft Fee for Item \$63.00 05/23 ATM Withdrawal - 05/22 Mach ID 618197 Winnavegas Sloan IA	35.00
05/28/13	Overdraft Fee for Item \$303.00 05/24 ATM Withdrawal - 05/24 Mach ID 618197 Winnavegas Sloan IA	35.00
05/29/13	Overdraft Fee for Item \$303.00 05/28 ATM Withdrawal - 05/25 Mach ID 618197 Winnavegas Sloan IA	35.00
05/29/13	Overdraft Fee for Item \$303.00 05/28 ATM Withdrawal - 05/26 Mach ID 618197 Winnavegas Sloan IA	35.00
05/29/13	Overdraft Fee for Item \$303.00 05/28 ATM Withdrawal - 05/27 Mach ID 618197 Winnavegas Sloan IA	35.00
06/04/13	Overdraft Fee for Item \$303.00 06/03 ATM Withdrawal - 06/01 Mach ID 618197 Winnavegas Sloan IA	35.00
06/25/13	Overdraft Fee for Item \$203.00 06/24 ATM Withdrawal - 06/22 Mach ID 618197 Winnavegas Sloan IA	35.00
06/25/13	Overdraft Fee for Item \$303.00 06/24 ATM Withdrawal - 06/23 Mach ID 618197 Winnavegas Sloan IA	35.00
06/25/13	Overdraft Fee for Item \$303.00 06/24 ATM Withdrawal - 06/24 Mach ID 618197 Winnavegas Sloan IA	35.00
06/25/13	Overdraft Fee for Item \$83.00 06/24 ATM Withdrawal - 06/22 Mach ID 618197 Winnavegas Sloan IA	35.00
06/28/13	Overdraft Fee for Item \$203.00 06/27 ATM Withdrawal - 06/26 Mach ID 618197 Winnavegas Sloan IA	35.00
07/01/13	Overdraft Fee for Item \$303.00 06/28 ATM Withdrawal - 06/27 Mach ID 618197 Winnavegas Sloan IA	35.00
07/23/13	Overdraft Fee for Item \$103.00 07/22 ATM Withdrawal - 07/22 Mach ID 618197 Winnavegas Sloan IA	35.00
07/23/13	Overdraft Fee for Item \$183.00 07/22 ATM Withdrawal - 07/22 Mach ID 618197 Winnavegas Sloan IA	35.00
07/23/13	Overdraft Fee for Item \$303.00 07/22 ATM Withdrawal - 07/20 Mach ID 618197 Winnavegas Sloan IA	35.00
07/23/13	Overdraft Fee for Item \$303.00 07/22 ATM Withdrawal - 07/21 Mach ID 618197 Winnavegas Sloan IA	35.00
07/24/13	Overdraft Fee for Item \$303.00 07/23 ATM Withdrawal - 07/23 Mach ID 618197 Winnavegas Sloan IA	35.00
07/25/13	Overdraft Fee for Item \$303.00 07/24 ATM Withdrawal - 07/24 Mach ID 618197 Winnavegas Sloan IA	35.00
08/06/13	Overdraft Fee for Item \$103.00 08/05 ATM Withdrawal - 08/03 Mach ID 618197 Winnavegas Sloan IA	35.00
08/06/13	Overdraft Fee for Item \$203.00 08/05 ATM Withdrawal - 08/03 Mach ID 618197 Winnavegas Sloan IA	35.00
08/06/13	Overdraft Fee for Item \$303.00 08/05 ATM Withdrawal - 08/04 Mach ID 618197 Winnavegas Sloan IA	35.00
08/06/13	Overdraft Fee for Item \$303.00 08/05 ATM Withdrawal - 08/05 Mach ID 618197 Winnavegas Sloan IA	35.00
08/13/13	Cashed/Deposited Item Retn Unpaid Fee	12.00
08/14/13	Overdraft Fee for Item \$800.00 08/13 Return Item Charge - Paper AZ	35.00
Total		<u>\$4,536.00</u>

Report on Special Investigation of
Grange Township

Payments to Vendors
For the period January 1, 2006 through November 15, 2013

Per Bank Statement/Check Image

Date	Description	Amount
11/28/07	Check Crd Purchase 11/27 Casey's 00024471 Sergeant Bluf, IA	\$ 36.50
12/03/07	Check Crd Purchase 12/02 Casey's 00024471 Sergeant Bluf, IA	23.25
12/05/07	Check Crd Purchase 12/03 Heritage Express Sloan IA	25.10
12/10/07	Check Crd Purchase 12/07 Casey's 00024471 Sergeant Bluf IA	25.00
12/11/07	Check Crd Purchase 12/09 Heritage Express Sloan IA	30.00
12/14/07	Check Crd Purchase 12/12 Heritage Express Sloan IA	28.25
12/18/07	Check Crd Purchase 12/16 Heritage Express Sloan IA	40.00
12/19/07	Check Crd Purchase 12/18 Casey's 00024471 Sergeant Bluf IA	30.00
12/21/07	Purchase - 12/21 Mach ID 609475 Walgreen Company Siou IA 2807	36.34
12/24/07	Check Crd Purchase 12/21 Casey's 00024471 Sergeant Bluf IA	52.00
12/27/07	Check Crd Purchase 12/26 Casey's 00024471 Sergeant Bluf IA	36.02
01/02/08	Check Crd Purchase 12/30 Heritage Express Sloan IA	25.00
01/08/08	Check Crd Purchase 01/06 Heritage Express Sloan IA	29.51
03/04/08	Check Crd Purchase 03/02 Heritage Express Sloan IA	20.01
04/21/08	Check Crd Purchase 04/19 Casey's 00024471 Sergeant Bluf IA	42.00
04/21/08	Purchase - 04/19 Mach ID 601683 Dollar General Siou IA 2807	44.93
04/21/08	Purchase - 04/19 Mach ID 609030 Dollar General Serg IA 2807	60.99
04/21/08	Purchase - 04-20 Mach ID 603421 Dollar General Serg IA 2807	20.59
05/16/08	Purchase - 05/16 Mach ID 926075 Kmart 4465 Siou IA 2807	28.92
05/19/08	Check Crd Purchase 05/15 Heritage Express Sloan IA	44.07
08/18/08	Check Crd Purchase 08/15 Casey's 00024471 Sergeant Bluf IA	41.00
08/20/08	Check Crd Purchase 08/19 Casey's 00024471 Sergeant Bluf IA	10.03
09/29/08	Check Crd Purchase 09/26 Casey's 00000505 Merville IA	43.01
10/03/08	Check Crd Purchase 10/01 Heritage Express Sloan IA	44.00
06/27/11	POS Purchase - 06/25 Mach ID 000000 Kmart Sioux City IA 5246	94.91
06/27/11	POS Purchase - 06/25 Mach ID 000000 Menards - Sioux City ia 5246	385.50
06/29/11	POS Purchase - 06/29 Mach ID 000000 Fareway Store L Sergeant Blufia 5246	38.36
06/29/11	POS purchase Return - 06/29 Mach ID 000000 Menards - Sioux City ia 5246	(192.59)
04/13/12	POS Purchase - 04/13 Mach ID 000000Dollar General Sergeant Bluffs IA	54.30
Total		<u>\$ 1,197.00</u>

**Report on Special Investigation of
Grange Township**

Report on Special Investigation of
Grange Township

Deposits to Township's Bank Account
For the period January 1, 2006 through November 15, 2013

		Checks and Money Order from Peggy Powell Per Deposit Detail			
Deposit Date	Deposit	Check Date	Money Order/ Check Number	Amount	Memo
10/22/07	\$ 500.00	-	-	\$ -	-
12/31/07	1,000.00	12/31/07	6010	400.00	Gas Reimbursement
01/22/08	100.00	01/22/08	6022	100.00	Reimbursement
04/29/08	200.00	-	-	-	-
06/16/08	10.00	-	-	-	-
09/02/08	100.00	-	-	-	-
10/24/08	3,300.00	10/24/08	6197	3,300.00	None
02/10/09	1,500.00	02/06/07	6221	1,500.00	None
02/13/09	1,500.00	02/13/09	6240	1,500.00	None
02/23/09	50.00	02/21/09	6246	50.00	None
03/30/09	6,000.00	03/14/09	6272	3,000.00	None
-	-	03/28/09	6325	3,000.00	None
03/31/10	600.00	-	-	-	-
06/14/10	500.00	06/14/10	6500	100.00	None
06/15/10	300.00	-	-	-	-
06/16/10	2,000.00	06/16/10	6501	2,000.00	None
06/30/10	100.00	06/29/10	2291	100.00	None
08/16/10	425.00	08/14/10	2317	425.00	None
02/09/11	20.00	-	-	-	-
04/01/11	130.00	04/01/11	6585	100.00	None
06/09/11	6,000.00	06/07/11	6608	6,000.00	None
07/27/11	506.44	-	-	-	-
09/01/11	400.00	09/01/11	6628	400.00	None
11/22/11	20.00	-	-	-	-
01/20/12	700.00	01/20/12	2574	350.00	None
01/25/12	350.00	-	-	-	-
01/31/12	500.00	-	-	-	-
02/24/12	360.00	-	-	-	-
02/27/12	310.00	-	-	-	-
02/28/12	300.00	-	-	-	-

Checks from DAR Per Deposit Detail					
Check Date	Check Number	Amount	Memo	Cash	
10/08/07	2120	\$ 500.00	Donation not used/returned	\$ -	
12/31/07	2137	600.00	1/2 donation returned	-	
-	-	-	-	-	
-	-	-	-	200.00	
-	-	-	-	10.00	
-	-	-	-	100.00	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	600.00	
-	-	-	-	400.00	
-	-	-	-	300.00	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	20.00	
-	-	-	-	30.00	
-	-	-	-	-	
06/07/11	2257	166.44	None	340.00	
-	-	-	-	-	
-	-	-	-	20.00	
01/20/12	2266	350.00	None	-	
-	-	-	-	350.00	
-	-	-	-	500.00	
-	-	-	-	360.00	
-	-	-	-	310.00	
-	-	-	-	300.00	

Report on Special Investigation of
Grange Township

Deposits to Township's Bank Account
For the period January 1, 2006 through November 15, 2013

Checks and Money Order from Peggy Powell Per Deposit Detail					
Deposit Date	Deposit	Check Date	Money Order/ Check Number	Amount	Memo
03/19/12	275.00	-	-	-	-
03/23/12	480.00	-	-	-	-
05/17/12	5.00	-	-	-	-
06/01/12	320.00	06/01/12	2619	320.00	Bill
06/11/12	7,000.00	06/11/12	9392226	7,000.00	None
06/19/12	1,500.00	-	-	-	-
08/20/12	100.00	-	-	-	-
11/09/12	100.00	-	-	-	-
12/12/12	600.00	12/12/12	6748	600.00	None
12/24/12	210.00	12/24/12	6782	210.00	None
01/04/13	300.00	01/04/13	2719	300.00	None
01/09/13	415.00	-	-	-	-
02/11/13	700.00	-	-	-	-
02/15/13	60.00	-	-	-	-
03/01/13	300.00	03/01/13	2737	300.00	None
03/14/13	365.00	03/12/13	6749	360.00	None
04/26/13	300.00	04/29/13	2773	300.00	None
05/07/13	565.00	05/07/13	6791	565.00	None
05/20/13	900.00	-	-	-	-
05/21/13	260.00	-	-	-	-
05/21/13	5.00	-	-	-	-
05/30/13	300.00	05/30/13	2783	300.00	None
06/07/13	700.00	06/07/13	2785	700.00	None
06/21/13	1,150.00	06/20/13	2788	800.00	None
07/08/13	750.00	07/08/13	2796	750.00	None
07/18/13	775.00	07/18/13	2797	775.00	None
08/02/13	800.00	08/02/13	2799	800.00	None
Total	\$ 47,016.44			36,405.00	

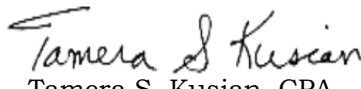
Checks from DAR Per Deposit Detail					
Check Date	Check Number	Amount		Memo	Cash
-	-	-	-		275.00
-	-	-	-		480.00
-	-	-	-		5.00
-	-	-	-		-
-	-	-	-		-
-	-	-	-		1,500.00
-	-	-	-		100.00
-	-	-	-		100.00
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
-	-	-	-		415.00
-	-	-	-		700.00
-	-	-	-		60.00
-	-	-	-		-
-	-	-	-		5.00
-	-	-	-		-
-	-	-	-		-
-	-	-	-		900.00
-	-	-	-		260.00
-	-	-	-		5.00
-	-	-	-		-
-	-	-	-		-
-	-	-	-		350.00
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
		1,616.44			8,995.00

Report on Special Investigation of
Grange Township

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Melissa Knoll-Speer, Senior Auditor II


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation of
Grange Township

Copy of Peggy Powell's Resignation Letter

I, hereby resign as township clerk of Grange Township. This is due to my incompetency to do the job. If I had realized it was a treasurer's position, I wouldn't have applied. I am not competent.

I have made a listing. I know how much I owe! In the past I have received enough funds to cover. Now, I am losing everything. Perhaps there will be enough money at income tax time to pay the amount owed. I can make payments.

thousands

Peggy Powell

Report on Special Investigation of
Grange Township

Copy of Letter Sent to Peggy Powell Regarding the
Closing of the Township's Bank Account

FARGO

Wells Fargo Bank
P.O. Box 5058
MAC: P6053-021
Portland, OR 97208-5058

September 21, 2013

GRANGE TOWNSHIP
COUNTY ROAD D25
HORNICK, IA 51026-8132

Subject: Your account has been closed
Deposit account ending in 1723

Dear GRANGE TOWNSHIP :

We have closed the above-referenced account because of its prolonged
overdrawn status.

We value your business and urge you to contact us regarding this
account. We may report this closure and debt to ChexSystems and/or
Early Warning Systems (these are check referral agencies that supply
information to financial institutions nationwide).

You can avoid further collection action by paying the total amount due
of \$1,385.79 today at your nearest Wells Fargo branch. If you are
unable to make an immediate deposit, please call one of our
representatives at 1-877-647-8552, Monday - Thursday, 5:00 a.m. to 7:00
p.m., Friday, 5:00 a.m. to 6:00 p.m., Saturday, 5:00 a.m. to 3:30 p.m.,
or Sunday, 5:00 a.m. to 5:30 p.m., Pacific Time to discuss repayment
options. A representative will be happy to assist you. We appreciate
your efforts to resolve this matter. For people with hearing or speech
disabilities, we accept telecommunications relay service calls.

Sincerely,

Marcus O'Sullivan
Collection Manager
Overdraft Collections Department

The laws of some states require us to inform you that this
communication is an attempt to collect a debt and that information
obtained will be used for that purpose.

CLS001

Appendix 3

Report on Special Investigation of Grange Township

Copy of Selected Township Bank Statement

Account number:

■ May 9, 2013 - June 10, 2013 ■ Page 2 of 5



Transaction history

Date	Check Number	Description	Deposits/ Credits	Withdrawals/ Debits	Ending daily balance
5/9		ATM Withdrawal - 05/08 Mach ID 618198 Winnavegas Casiwinnavegasloan IA 5246 0000105		303.00	
5/9		Non-Wells Fargo ATM Transaction Fee		2.50	-314.20
5/10		Overdraft Fee for Item \$303.00 05/09 ATM Withdrawal - 05/08 Mach ID 618198 Winna Vegas Casiwinnavegasloan IA 5246 0000105		35.00	-349.20
5/13		ATM Withdrawal - 05/10 Mach ID 618198 Winnavegas Casiwinnavegasloan IA 5246 0000093		163.00	
5/13		Non-Wells Fargo ATM Transaction Fee		2.50	
5/13		ATM Withdrawal - 05/10 Mach ID 618198 Winnavegas Casiwinnavegasloan IA 5246 0000101		123.00	
5/13		Non-Wells Fargo ATM Transaction Fee		2.50	
5/13		ATM Withdrawal - 05/11 Mach ID 618197 Winna Vegas Frowinna Vegasloan IA 5246 0000475		163.00	
5/13		Non-Wells Fargo ATM Transaction Fee		2.50	
5/13		ATM Withdrawal - 05/11 Mach ID 618198 Winnavegas Casiwinnavegasloan IA 5246 0000236		123.00	
5/13		Non-Wells Fargo ATM Transaction Fee		2.50	
5/13		ATM Withdrawal - 05/12 Mach ID 618197 Winna Vegas Frowinna Vegasloan IA 5246 0000145		303.00	
5/13		Non-Wells Fargo ATM Transaction Fee		2.50	
5/13		ATM Withdrawal - 05/13 Mach ID 618197 Winna Vegas Frowinna Vegasloan IA 5246 0000008		303.00	
5/13		Non-Wells Fargo ATM Transaction Fee		2.50	-1,542.20
5/14		Overdraft Fee for Item \$163.00 05/13 ATM Withdrawal - 05/10 Mach ID 618198 Winna Vegas Casiwinnavegasloan IA 5246 0000093		35.00	
5/14		Overdraft Fee for Item \$123.00 05/13 ATM Withdrawal - 05/10 Mach ID 618198 Winna Vegas Casiwinnavegasloan IA 5246 0000101		35.00	
5/14		Overdraft Fee for Item \$163.00 05/13 ATM Withdrawal - 05/11 Mach ID 618197 Winna Vegas Frowinna Vegasloan IA 5246 0000475		35.00	
5/14		Overdraft Fee for Item \$123.00 05/13 ATM Withdrawal - 05/11 Mach ID 618198 Winna Vegas Casiwinnavegasloan IA 5246 0000236		35.00	
5/14		Overdraft Fee for Item \$303.00 05/13 ATM Withdrawal - 05/12 Mach ID 618197 Winna Vegas Frowinna Vegasloan IA 5246 0000145		35.00	
5/14		Overdraft Fee for Item \$303.00 05/13 ATM Withdrawal - 05/13 Mach ID 618197 Winna Vegas Frowinna Vegasloan IA 5246 0000008		35.00	-1,752.20
5/15		Woodbury CO Trea Paymt 130515 Tax Distr 304 Grange Twshp	929.17		-823.03
5/20		Deposit	900.00		
5/20		ATM Withdrawal - 05/20 Mach ID 618198 Winnavegas Casiwinnavegasloan IA 5246 0000122		303.00	
5/20		Non-Wells Fargo ATM Transaction Fee		2.50	-228.53
5/21		Overdraft Fee for Item \$303.00 05/20 ATM Withdrawal - 05/20 Mach ID 618198 Winna Vegas Casiwinnavegasloan IA 5246 0000122		35.00	
5/21		Deposit	260.00		
5/21		Deposit	5.00		1.47
5/23		ATM Withdrawal - 05/22 Mach ID 618197 Winna Vegas Frowinna Vegasloan IA 5246 0000124		63.00	
5/23		Non-Wells Fargo ATM Transaction Fee		2.50	
5/23		ATM Withdrawal - 05/22 Mach ID 618198 Winnavegas Casiwinnavegasloan IA 5246 0000059		203.00	
5/23		Non-Wells Fargo ATM Transaction Fee		2.50	-269.53

Report on Special Investigation of Grange Township

Copies of a Cash Withdrawal Document and Checks Issued for Cash

GRANGE TOWNSHIP 06/1972
Peggy Powell, Clerk
Hornick, IA 51026-8132

1032
33-22/730 134

9 April 09 Date

Pay to the order of Cash \$ 200.00

Two hundred and no 00/100

Dollars

Wells Fargo Bank, N.A.
www.wellsfargo.com

Peggy Powell

073000228 01032

[illegible]

Report on Special Investigation of
Grange Township

Copies of a Cash Withdrawal Document and Checks
Issued for Cash

GRANGE TOWNSHIP 08/1972
Peggy Powell, Clerk
Homick, IA 51020-6132

1034
33-227730 134

10 Apr 09 Date

Pay to the order of Cash \$ 200.00

Two hundred and no 00/100 Dollars

Wells Fargo Bank, N.A.
www.wellsfargo.com


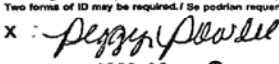
For deposit only
Morse Private Ltd Peggy Powell

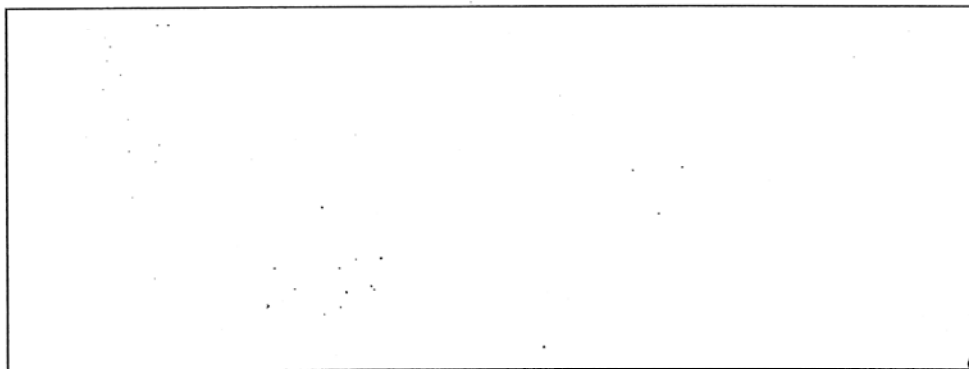
⑆073000228⑆ 01034

For deposit only
Morse Private Ltd
Peggy Powell

\$200.00
04/10/09 04:42PM
01 01987 0079 824

Report on Special Investigation of
Grange TownshipCopies of a Cash Withdrawal Document and Checks
Issued for Cash


Withdrawal/Retiro:		8703	
(Check One/Marque Uno) <input checked="" type="checkbox"/> Checking/Cuenta de Cheques <input type="checkbox"/> Savings/Ahorros <input type="checkbox"/> Money Market Access			
Checking, Savings, Money Market Access account number/ Número de cuenta de Cheques, Ahorros, MMA			
* [Redacted]	Date/Fecha 12/11		
Please print NAME - / Letra de molde: Nombre Peggy Brell		I authorize this withdrawal and acknowledge receipt of the amount indicated below. Yo autorizo este retiro y doy conocimiento de haber recibido la cantidad indicada abajo. Please sign in teller's presence / Favor de firmar en la presencia del cajero. Two forms of ID may be required. / Se podrían requerir dos tipos de identificación.	
Home, apt., or incl. Address, City, State, Zip Code / Letra de molde: Domicilio, Ciudad, Estado, Código Postal County RD [Redacted] Hornick IA, 51026		X: 	
		\$300.00	\$ 300.00
		12/11/09 10:05AM	Co000001
Bank Use Only (When SVT is Not Available)		05 01987 0003 632	
Customer ID:	Exp. date:	Token Verified (✓) <input type="checkbox"/>	Approval:
		RT 500000694	Acc: [Redacted]
⑈ 8 703 ⑈ ⑈ 500000694 ⑈ [Redacted]			



Appendix 5

Report on Special Investigation of Grange Township

Copies of Selected Repayment Checks from
Peggy Powell and Martha Washington Chapter
National Society Daughters of the American Revolution (DAR)

P. L. OR D. L. POWELL 06-96		60-7332/2005	6608
HORNICK, IA 51026-8132		DATE <u>7 June 2011</u>	
PAY TO THE ORDER OF <u>Grange Township</u>		\$ <u>6,000⁰⁰</u>	
<u>six thousand dollars and no 100/100</u>		DOLLARS	
 Great Southern www.greatsouthernbank.com		SUMMIT GOLD	
MEMO		<u>Peggy Powell</u>	NP
⑆ 286573322⑆		⑆ 06608	

*Grange Township
for Deposition*

Report on Special Investigation of
Grange Township

Copies of Selected Repayment Checks from
Peggy Powell and Martha Washington Chapter
National Society Daughters of the American Revolution (DAR)

MARTHA WASHINGTON CHAPTER NSDAR		2120
HORNICK, IA 51029		76-1267/1049 BRANCH 22
Pay to the Order of	<i>Grange Township</i>	<i>10/8/07</i> Date
<i>Five hundred and no⁰⁰/100</i>		<i>\$500⁰⁰</i>
		Dollars
IOWA - NEBRASKA STATE BANK <small>WAKEFIELD, NE MEMBER FDIC PH: 402-387-3000 FAX: 402-387-3002</small>		
For	<i>not used/ Donation Returned</i>	<i>Peggy Powell</i>
⑆1049126701⑆		⑆ 2120

<p>Pay to the order of</p> <p>Amount</p> <p>Signature</p> <p>Date</p> <p>Security Features</p>	<p><i>Grange Township</i></p> <p><i>Peggy Powell</i></p> <p><i>clerk</i></p>
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